Volume

1

Public Accounts
1991-92

Volume 1

Main Financial Statements

Saskatchewan

To Her Honour,
The Honourable Sylvia Fedoruk,
Lieutenant Governor of the Province of Saskatchewan.

May It Please Your Honour:

The undersigned has the honour to submit herewith the Public Accounts of the Province of Saskatchewan for the fiscal year ended March 31, 1992.

Respectfully submitted,

Ed Tchorzewski,
Minister of Finance.

Regina, Saskatchewan
October, 1992

The Honourable Ed Tchorzewski,
Minister of Finance.

We have the honour of presenting herewith the Public Accounts of the Province of Saskatchewan for the fiscal year ended March 31, 1992.

Respectfully submitted,

John Wright,
Deputy Minister of Finance.
Regina, Saskatchewan
October, 1992

Gerry Kraus,
Provincial Comptroller.

93-02858/

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Scope of the Public Accounts

The 1991-92 Public Accounts of the Province of Saskatchewan are organized into three reports:

Volume 1 contains the financial statements of the Consolidated Fund, the Saskatchewan Heritage Fund and a combination of these two funds, known as the Combined Funds. Volume 1 also contains the Summary Financial Statements which consolidate the financial activities of all organizations for which the Government of Saskatchewan is responsible. A schedule of summary information on superannuation, trust and special purpose funds for which the Minister of Finance has administrative responsibility is also included.

Volume 2 contains details of the expenditures and revenues of the Consolidated Fund and the Saskatchewan Heritage Fund. Volume 2 also contains a listing of remissions of taxes and fees.

A two-part report, known as the **Compendium of Financial Statements** is comprised of the financial statements of various government boards, agencies, commissions, superannuation funds, special purpose funds and institutions as well as those Crown corporations which are accountable to the Treasury Board. Financial statements for Crown corporations that are accountable to the Crown Management Board appear in a separate compendium of annual reports compiled by the Crown Management Board.

Introduction to Volume 1 of the Public Accounts

Volume 1 of the Public Accounts contains financial statements for the Consolidated Fund, the Saskatchewan Heritage Fund and the Combined Funds, as well as, the Summary Financial Statements for the Government of Saskatchewan. Volume 1 also contains financial information for funds administered by the Minister of Finance.

The Consolidated Fund and the Saskatchewan Heritage Fund are funds established by the Legislative Assembly. The Consolidated Fund receives all public monies except where the Legislative Assembly has directed otherwise. The Saskatchewan Heritage Fund receives all nonrenewable resource revenues and certain other revenues as directed by the Legislative Assembly. The Legislative Assembly approves the Government's spending from the Consolidated Fund and the Saskatchewan Heritage Fund.

The Combined Funds is a combination of the financial transactions of the Consolidated Fund and the Saskatchewan Heritage Fund. The Combined Funds provides an accounting of all the financial resources appropriated by the Legislative Assembly.

The Minister of Finance also provides general administrative support for a variety of other funds, including superannuation funds, trust monies held for third parties and special purpose monies held for specific purposes. Financial information on the assets, liabilities and residual balances is provided.

Summary Financial Statements

This is the first year the Government has prepared Summary Financial Statements. The Summary Financial Statements provide a full accounting of the financial affairs and resources of all entities for which the Government is responsible. The financial transactions of the Consolidated Fund, the Saskatchewan Heritage Fund and provincial crown corporations, agencies, boards and commissions are consolidated in the Government's Summary Financial Statements.

G. Kraus,
Provincial Comptroller

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Auditor's Report

To the Members of the Legislative Assembly
of Saskatchewan

These financial statements report transactions and events of the Combined Funds only. Treasury Board creates the Combined Funds by adding the Consolidated Fund and the Saskatchewan Heritage Fund together. Significant financial activities of the Government occur outside these Funds. Therefore, readers should not use the Combined Funds' financial statements to understand and assess the Government's management of public financial affairs and resources as a whole.

Volume 1 of the Public Accounts includes a more complete set of financial statements. Those statements are called the *Government of the Province of Saskatchewan Summary Financial Statements*. Their purpose is to report the full nature and extent of the financial affairs and resources for which the Government is responsible. Please refer to those summary statements to understand and assess the Government's management of public financial affairs and resources as a whole.

I have audited the statement of financial position of the Combined Funds as at March 31, 1992 and the statements of revenue and expenditure, accumulated deficit and changes in financial position for the year then ended. These financial statements are the responsibility of Treasury Board. My responsibility is to express an opinion on these financial statements based on my audit.

I did my audit following generally accepted auditing standards. Those standards require that I plan and do an audit to obtain reasonable assurance the financial statements are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. My assessment and evaluation was based on the recommendations of the Canadian Institute of Chartered Accountants.

Reservations

These financial statements should follow accounting principles that result in fair disclosure of financial information. They should include information to provide a clear understanding of the Funds' financial condition and its use of financial resources during the year. The accounting principles used to prepare these financial statements are inadequate as follows.

a) The financial statements are prepared using a modified cash basis of accounting. This basis of accounting it not appropriate. It does not properly account for all amounts due (assets) to the Funds and all amounts owed (liabilities) by the Funds.

b) Write-offs and provisions for losses on loans and investments are charged directly to equity. In my view, such write-offs and provisions for losses are uses of resources during the period and should be included as expenditures.

If the errors described in a) and b) above were corrected, the financial statements of the Funds would change as follows:

- cash and short term investments would increase by $53 million;
- receivables of $428 million would be recorded;
- payables of $667 million would be recorded;
- deficit for the year would increase by $807 million; and
- accumulated deficit would increase by $186 million.

c) The Consolidated Fund is responsible for the liabilities of several pension plans. Those liabilities are not recorded in these financial statements. In my view, those pension liabilities should be recorded to present the financial position and results of operations of the Consolidated Fund.

Note 2 to the financial statements advises that, if pension liabilities are recorded, liabilities and accumulated deficit would be increased by approximately $3 billion. Because management does not have a current actuarial valuation for a pension plan, I am unable to determine the effect of not recording the pension liabilities on liabilities, deficit for the year and accumulated deficit.

Opinion

In my opinion, except for the failure to use appropriate accounting principles referred to in the preceding paragraphs, these financial statements present fairly, in all material respects, the financial position of the Combined Funds as at March 31, 1992 and the results of its operations and the changes in its financial position for the year then ended following the accounting policies disclosed in Note 1 to the financial statements.

W. K. Strelioff

Regina, Saskatchewan,
August 28, 1992
except for Note 7 which is as of October 9, 1992.

W. K. Strelioff, C.A.,
Provincial Auditor.

Combined Funds
Statement of Financial Position

As At March 31, 1992

(In Thousands of Dollars)

Schedule	Assets	1992	1991
	Cash and Short-Term Investments	$ 51,938	$ 323,513
1	Loans to Crown Entities	5,520,757	6,875,208
2	Loans — Other	137,675	143,967
	Investment in Crown Investments Corporation of Saskatchewan (Note 3)	1,447,452	1,057,257
	Investment in Agricultural Land and Improvements	130,139	136,344
3	Investments — Other	5,229	1,074
	Total Assets	$ 7,293,190	$ 8,537,363

Schedule	Liabilities and Accumulated Deficit	1992	1991
	Debt for Crown Corporations (Note 3)	$ 5,520,309	$ 6,913,726
	Debt for Consolidated Fund — Operations	7,043,284	4,916,918
	Debt for Others	189,348	190,221
4	Debt	12,752,941	12,020,865
5	Funds Held on Behalf of Crown Entities and Others	468,163	174,752
	Deferred Foreign Exchange Gain	70,993	29,451
	Accumulated Deficit	(5,998,907)	(3,687,705)
	Total Liabilities and Accumulated Deficit	$ 7,293,190	$ 8,537,363

(See Accompanying Notes)

Information on guaranteed debt, contingencies, financial commitments, and pension liabilities can be found in Schedule 10 and Note 2.

Combined Funds
Statement of Accumulated Deficit

For the Year Ended March 31, 1992

Schedule		(In Thousands of Dollars) 1992	1991
Schedule			
	Accumulated Deficit, Beginning of Year	**$ (3,687,705)**	$ (3,315,952)
	Deficit for the Year	**(842,409)**	(360,430)
	Sinking Fund Earnings Retained in Sinking Funds	**2,076**	1,391
6	Write-offs and Provisions for Losses	**(1,470,869)**	(12,714)
	Accumulated Deficit, End of Year	**$ (5,998,907)**	$ (3,687,705)

(See Accompanying Notes)

Combined Funds
Statement of Revenue and Expenditure

For the Year Ended March 31, 1992

(In Thousands of Dollars)

Revenue	Budget 1992 (Note 4)	**Actual 1992**	Actual 1991
Taxes			
Corporation Capital	$ 119,000	**$ 117,548**	$ 114,028
Corporation Income	64,000	**75,487**	65,848
Fuel	223,300	**225,604**	174,074
Individual Income	975,100	**1,022,560**	980,203
Insurance	22,600	**22,849**	22,239
Mineral Acreage	5,700	**5,686**	5,662
Sales	564,100	**577,861**	518,078
Tobacco	101,500	**104,617**	100,977
Other Taxes	7,200	**7,537**	7,102
Total Taxes	2,082,500	**2,159,749**	1,988,211
Transfers from the Government of Canada			
Canada Assistance Plan	163,800	**176,037**	159,121
Equalization Payment	590,000	**620,314**	663,398
Established Programs Financing	372,000	**370,446**	370,839
Manpower Agreements	4,400	**4,941**	5,468
Statutory Subsidy	2,200	**2,181**	2,181
Other	88,100	**85,923**	288,108
Total Transfers from the Government of Canada	1,220,500	**1,259,842**	1,489,115
Non-Renewable Resources			
Coal	14,400	**15,827**	12,284
Natural Gas	53,900	**42,764**	49,591
Oil	217,200	**198,168**	283,036
Potash	57,500	**50,781**	49,940
Uranium	17,500	**14,507**	19,262
Other	2,500	**3,181**	2,462
Total Non-Renewable Resources	363,000	**325,228**	416,575
Transfers from Crown Entities			
Crown Investments Corporation of Saskatchewan	—	**—**	310,000
Saskatchewan Liquor Board Profits	150,000	**65,000**	185,000
Other	18,200	**19,646**	29,063
Total Transfers from Crown Entities	168,200	**84,646**	524,063
Other Revenues			
Agricultural Lands	15,000	**17,009**	15,764
Fines, Forfeits, and Penalties	9,500	**8,884**	9,029
Interest, Premium, Discount, and Exchange	27,400	**17,866**	48,001
Lands, Forest, Game, Fur, and Fisheries Fees	17,400	**12,671**	11,599
Motor Vehicle Fees	78,000	**77,298**	76,670
Other Licences and Permits	9,900	**9,699**	8,964
Sales, Services, and Service Fees	43,000	**43,577**	38,636
Transfers from Other Governments	8,800	**9,108**	8,312
Other	20,100	**23,571**	23,223
Total Other Revenues	229,100	**219,683**	240,198
Total Revenue	$ 4,063,300	**$ 4,049,148**	$ 4,658,162

(See Accompanying Notes)

Combined Funds
Statement of Revenue and Expenditure

For the Year Ended March 31, 1992

(In Thousands of Dollars)

Expenditure	Budget 1992 (Note 4)	**Actual 1992**	Actual 1991
Agriculture and Food	$ 327,050	**$ 344,661**	$ 448,781
Community Services	161,919	**158,867**	101,108
Consumer and Commercial Affairs	—	—	3,669
Culture, Multiculturalism and Recreation	—	—	15,740
Economic Diversification and Investment Fund	33,675	**55,260**	27,494
Economic Diversification and Trade	24,776	**22,458**	24,798
Education	912,364	**908,313**	897,135
Energy and Mines	12,183	**11,772**	13,867
Environment and Public Safety	11,211	**11,112**	12,733
Executive Council	12,653	**12,678**	6,071
Family Foundation	10,442	**10,413**	4,726
Finance: Servicing the Public Debt	516,500	**502,072**	474,530
Other	163,893	**158,601**	186,871
Health	1,594,044	**1,581,268**	1,530,905
Highways and Transportation	207,224	**197,598**	226,599
Human Resources, Labour and Employment	11,985	**11,447**	11,549
Indian and Metis Affairs Secretariat	4,292	**4,043**	4,370
Justice	170,018	**169,296**	153,351
Legislation	14,745	**13,688**	14,149
New Careers Corporation	5,688	**5,688**	5,737
Northern Affairs Secretariat	—	—	465
Parks and Renewable Resources	84,038	**84,028**	88,096
Provincial Auditor	3,615	**3,615**	3,048
Provincial Secretary	—	—	2,524
Public Service Commission	9,425	**9,412**	9,864
Rural Development	69,823	**69,576**	78,939
Saskatchewan Crop Insurance Corporation	92,740	**85,467**	125,138
Saskatchewan Gaming Commission	—	—	2,170
Saskatchewan Housing Corporation	—	—	76,903
Saskatchewan Municipal Board	882	**882**	892
Saskatchewan Property Management Corporation	6,336	**6,036**	27,082
Saskatchewan Research Council	6,557	**6,557**	6,134
Saskatchewan Water Corporation	8,171	**8,171**	10,838
Seniors' Secretariat	49,170	**48,349**	50,941
Social Services	389,106	**389,821**	367,416
Department of Telephones	—	—	3,422
Women's Secretariat	427	**408**	537
Total Expenditure	$ 4,914,952	**$ 4,891,557**	$ 5,018,592
Deficit for the Year	$ 851,652	**$ 842,409**	$ 360,430

(See Accompanying Notes)

Combined Funds
Statement of Changes in Financial Position

For the Year Ended March 31, 1992

		(In Thousands of Dollars)	
		1992	1991
Cash Requirements			
Schedule			
	Operations		
	Expenditure	**$ 4,891,557**	$ 5,018,592
	Revenue	**4,049,148**	4,658,162
	Deficit for the Year	**842,409**	360,430
	Non-Cash items included in Deficit for the Year:		
	Amortization of foreign exchange gain	**12,365**	4,605
	Cash required for operations	**854,774**	365,035
	Loans, Investments and Deposits		
11	Disbursements	**1,753,515**	1,739,746
11	Receipts	**1,540,121**	1,683,088
	Cash used for loans, investments, and deposits	**213,394**	56,658
Cash Requirements		**$ 1,068,168**	$ 421,693

Financing		
Proceeds from Debt	**$ 2,542,848**	$ 3,424,563
Repayment of Debt	**1,746,255**	3,128,574
Cash from financing	**$ 796,593**	$ 295,989

Cash and Short-Term Investments		
Beginning of Year	**$ 323,513**	$ 449,217
Cash Requirements	**1,068,168**	421,693
Cash from Financing	**796,593**	295,989
Cash and Short-Term Investments, End of Year	**$ 51,938**	$ 323,513

(See Accompanying Notes)

Combined Funds
Notes to the Financial Statements

For the Year Ended March 31, 1992

1. Significant Accounting Policies

1a. Reporting Entity

These statements combine transactions of the Consolidated Fund, the Saskatchewan Heritage Fund and related sinking funds. They account for monies received by the Funds, and appropriated by the Legislature from the Funds. The Consolidated Fund receives all revenues unless otherwise specified by law. The Saskatchewan Heritage Fund receives nonrenewable resource revenues and other revenues specified by law. Spending from each Fund is appropriated by the Legislature. Transactions between Funds are eliminated to avoid double counting.

These statements do not account for all financial affairs of the Saskatchewan Government. Other Government entities such as special purpose funds, pension funds, Crown corporations and other agencies, report separately in other financial statements. Only financial transactions to or from these other entities are included in the Combined Funds. The net cash expenditures/recoveries for revolving fund operations are charged to expenditure and loans to third parties by revolving funds are reported as Loans — Other.

Summary financial statements which include the financial activities of the Consolidated Fund, the Saskatchewan Heritage Fund and other government entities (special purpose funds, Crown corporations, and other agencies) are provided separately.

1b. Basis of Accounting

The financial statements are prepared using the cash basis of accounting modified to allow for an additional 30 days to pay debts incurred in the fiscal year and to collect revenues due in the fiscal year.

The Combined Funds' financial transactions are recorded under four categories:

Revenue

Revenue includes taxes, transfers from the Government of Canada, resource royalties, transfers from Crown enterprises, and other revenues.

Expenditure

Expenditure includes payments for goods and services, transfers to other parties, grants, and interest. Capital asset purchases are recorded as expenditure when purchased.

Lending and Investing

Short-term investments are recorded at cost. Gains (losses) on disposal are recorded as revenue (expenditure).

Loans to Crown entities and unrelated parties generally have fixed repayment terms and are interest bearing. Short-term loans to Crown entities are valued at par; all other loans are recorded at cost. Interest received on these loans offsets interest paid on money borrowed for the Crown entity or party.

Equity investments in Crown entities and unrelated parties do not have fixed repayment terms and are noninterest bearing. They are carried at cost. Transfers from Crown entities in respect of equity investments are recorded as revenue when received.

Where the liabilities of a Crown entity significantly exceed the estimated realizable value of its assets and the accumulated deficit is not funded by an appropriation, the loan to, or investment in, that entity will be written down directly to the accumulated deficit.

Agricultural land and improvements are assets held for resale. When sales are made, the recovery of the cost of land is recorded as recovery of the investment and gains are recorded as revenue. For sales made under long-term sales agreements, recovery of cost of land is recorded as a loan receivable and gains are recorded as revenue when collected. Losses are charged directly to the accumulated deficit.

Financing

Debt is issued for the Consolidated Fund's purposes and for Crown entities. All debt is carried at face value. Foreign currencies have been converted to the Canadian dollar equivalent at the exchange rate in effect at March 31. Discounts and premiums are recorded as expenditure in the year issued. For debt issued for Consolidated Fund operations, foreign exchange gains or losses are included in interest if realized. Unrealized foreign exchange gains and losses are amortized on a straight line basis over the remaining life of the debt issue. Debt acquired for investing in agricultural land is reimbursable from the sale of the land.

Certain debenture issues require payments into a sinking fund. The Consolidated Fund is reimbursed by Crown entities for all sinking fund payments made on debt incurred on their behalf. Sinking funds invest in Province of Saskatchewan debentures as well as securities issued or guaranteed by provincial governments, municipal governments, or the Government of Canada until required to retire debt. The sinking funds calculate earnings according to the following policies:

- Interest income is recorded on the accrual basis.
- Premium/discount on long-term investments is amortized by type of security on a constant yield basis.
- Gains/losses on the sale of long-term investments are recognized in the year transacted.
- Earnings are retained within the sinking funds and are credited directly to the Accumulated Deficit in respect of debt issued for Consolidated Fund purposes.

Combined Funds
Notes to the Financial Statements

Interest on money borrowed for Crown entities is netted against interest reimbursed by the entities. As a result, the reported amount excludes the portion relating to borrowings for those entities. Total interest expense is $1,297,402,000 of which $791,368,000 is reimbursed from other Crown entities resulting in a net charge to the Consolidated Fund of $506,034,000. Discounts, premiums and commissions, and recognized foreign exchange gains and losses were a net charge to the Consolidated Fund of $(3,962,000).

2. Guaranteed Debt, Contingencies, Financial Commitments and Pension Liabilities

(a) **Guaranteed Debt** — At year end, $1,504,273,000 in loans to other parties were guaranteed by the Minister of Finance. Payments on guarantees are treated as a Consolidated Fund expenditure. No payments were pending at year end.

(b) **Lawsuits** — The cost of lawsuits against the Government of Saskatchewan is paid by the Consolidated Fund. Up to $25 million may be paid and up to 50,000 acres of land claimed in the future, depending on the outcome of lawsuits in progress.

(c) **Crop and Revenue Insurance Liability**

- The Consolidated Fund is required to pay deficiencies in the Crop Reinsurance Fund of Saskatchewan if they cannot be recovered from future premiums. At year end, the deficiency of the Crop Reinsurance Fund of Saskatchewan was $151 million. Repayment depends on future premiums exceeding future claims; the Crop Insurance Program is intended to break even over time.
- The Saskatchewan Crop Insurance Corporation administers the Gross Revenue Insurance Plan (GRIP) for the Province. At March 31, 1992 there was a shortfall of $193.5 million in GRIP. The Governments of Saskatchewan and Canada are responsible for providing advances to fund shortfalls on a 35:65 basis. Accordingly, the Consolidated Fund is responsible for $68 million of the March 31, 1992 shortfall. Repayment of advances will depend on future premiums exceeding future claims.

(d) **Financial Commitments** — Obligations to outside organizations under contracts and agreements entered into prior to March 31, 1992, represent financial commitments at year end. Major commitments resulting from special circumstances, extraordinary program commitments, or capital contracts include:

- Canada-Saskatchewan Crop Drought Assistance Agreement: $55,917,600 payable to the Government of Canada in four remaining equal yearly installments.
- Cumberland House Development Agreement: $9,800,000 payable over the next six years.
- Weyerhauser Canada Ltd. Agreement re: road maintenance and construction; term indefinite; five year estimate of commitment, $15,605,000.
- Norsask Forest Products Ltd. Agreement re: road reconstruction, payable 1993-94 and 1997-98, $8,900,000.
- Payout to the investors of First Investors Corporation Ltd. and Associated Investors of Canada, $7,426,654.
- Revenue sharing futures, payable to rural municipalities for assistance in road and bridge programs, $22,184,036.

(e) **Pension Plans and Obligations** — The Government of Saskatchewan is the sponsor of several defined benefit pension plans. These plans along with the Public Employees (Government Contributory) Annuity Fund, an annuity underwriting operation, are included in the following table.

Actuarial valuations are performed using the accrued benefit actuarial cost method with salary projection. The actuarial valuation was based on a number of assumptions about future events such as inflation rates, interest rates, wage and salary increases, employee turnover and mortality. The assumptions used reflect the Government's best estimates of expected long-term rates and short-term forecasts.

The Public Service Superannuation Plan is a defined benefit plan and is unfunded. Employee contributions are recorded as revenue of the Consolidated Fund; pension payments are recorded as expenditures of the Consolidated Fund. The unfunded pension liability is not recorded in the financial statements.

The Public Employees (Government Contributory) Superannuation Plan is a defined contribution plan and has not incurred an unfunded liability.

The unfunded pension liability is as follows:

Combined Funds
Notes to the Financial Statements

(In Thousands of Dollars)

Plan Name	Actuarial Valuation Valuation Date	Actuarial Valuation Unfunded Liability	Projected Unfunded Liability March 31, 1992*
Public Service Superannuation Plan	March 31, 1988	$ 776,831	$ 834,683
Teachers' Superannuation Plan**	June 30, 1989	1,572,000	2,036,724
Members of the Legislative Assembly Superannuation Plan	March 31, 1991	19,657	19,852
Judges of the Provincial Court Superannuation Plan	March 31, 1991	10,517	11,758
Anti-TB League Employees Superannuation Plan	March 31, 1992	2,333	2,333
Saskatchewan Transportation Company Employees Superannuation Plan	March 31, 1992	2,039	2,039
Public Employees (Government Contributory) Annuity Fund	March 31, 1992	1,752	1,752
Saskatchewan Pension Plan***	December 31, 1991	43,200	43,200
Total Pension Liability		$ 2,428,329	$ 2,952,341

* Projections to March 31, 1992 were calculated by an actuary in March, 1992, except for Saskatchewan Pension Plan where the December 31, 1991 unfunded liability is shown.

** The Teachers' Superannuation Plan is administered by the Teachers' Superannuation Commission, all other plans are administered by the Public Employees Benefits Agency of the Department of Finance.

*** Subsequent to March 31, 1992, *The Saskatchewan Pension Plan Amendment Act, 1992* was passed. This Act eliminated the guaranteed minimum pension (GMP) from all existing and future payments. With the elimination of the GMP, the Saskatchewan Pension Plan is fully funded.

3. Restructuring of Debt

A restructuring of debt for certain Crown entities resulted in an increase in "Debt for Consolidated Fund — Operations" of $1,773,728,869. This consists of debt previously reimburseable from Saskatchewan Water Corporation of $183,710,630, Saskatchewan Property Management Corporation of $715,018,239 and Crown Investments Corporation of Saskatchewan (CIC) of $875,000,000.

Debt reimburseable from Saskatchewan Economic Development Corporation totalling $104,333,908 was transferred to CIC at March 31, 1992 and is reported as debt reimburseable from CIC.

Loans due to the Consolidated Fund from CIC of $875,000,000 were converted to an equity investment in CIC. A portion of the investment in CIC held by the Saskatchewan Heritage Fund and equal to CIC's deficit of $583,947,000 at December 31, 1991 was written off.

4. Budget Information

Estimates introduced into the Legislative Assembly in April, 1991 were not approved prior to the dissolution of the Legislature on June 23, 1991. The revenue budget amounts shown were forecasted by the new administration in December, 1991. The budget figures shown for expenditures are comprised of funding provided by supply bills passed by the Legislative Assembly and special warrants approved through December, 1991. These budget figures also include forecasted amounts for statutory appropriations.

5. Related Party Transactions

Approximately $130,107,000 of transactions between government departments and Saskatchewan Property Management Corporation (SPMC) were carried on during the year. These transactions occurred at amounts intended to recover SPMC's cost of providing service.

6. Comparative Information

Certain of the 1991 figures have been reclassified to conform with the current year presentation; however with regard to the expenditures, the figures are reported on the same basis as the Estimates for the prior year.

7. Subsequent Events

- Subsequent to March 31, 1992, *The Heritage Fund (Saskatchewan) Repeal Act* was passed. This Act terminated the Saskatchewan Heritage Fund after March 31, 1992 and transferred all assets and liabilities at their book value to the Consolidated Fund on April 1, 1992.

  Book value of assets at March 31, 1992 was $1,231,559,000. Liabilities consist of a loan from the Consolidated Fund of $184,436,000. With the transfer of the liabilities, Consolidated Fund debt will be increased by $184,436,000.

- On September 22, 1992 the Government of Saskatchewan and the Government of Canada signed a cost sharing agreement respecting treaty land entitlements. Under the agreement the Government of Saskatchewan and the Government of Canada committed a maximum of $503.4 million. The Government of Saskatchewan's share of these commitments is for a maximum of $246.6 million. Up to $136 million will be due and payable over 12 years, up to $95.6 million will be due and payable over 15 years and up to $15 million for Rural Municipality and School Division tax loss compensation will be due and payable as land transfers achieve reserve status.

Combined Funds Loans to Crown Entities

Schedule 1

As at March 31, 1992

(In Thousands of Dollars)

Short-Term Loans	**1992**	1991*
Agricultural Credit Corporation of Saskatchewan	**$ 43,157**	$ 20,611
Crown Investments Corporation of Saskatchewan	**38,768**	47,282
Municipal Financing Corporation of Saskatchewan	**13,227**	33,553
Saskatchewan Crop Insurance Corporation	**9,381**	26,533
Saskatchewan Economic Development Corporation	**—**	49,097
Saskatchewan Power Corporation	**114,013**	164,352
Saskatchewan Water Corporation	**10,831**	102,560
Total Short-Term Loans	**229,377**	$ 443,988

Long-Term Loans	**Principal Outstanding**	**Sinking Fund Equity**		
Agricultural Credit Corporation of Saskatchewan	**$ 609,843**	**$ —**	**609,843**	609,843
Crown Investments Corporation of Saskatchewan	**2,167,233**	**8,812**	**2,158,421**	2,461,115
Municipal Financing Corporation of Saskatchewan	**79,667**	**—**	**79,667**	82,489
Saskatchewan Crop Insurance Corporation	**172,080**	**—**	**172,080**	172,080
Saskatchewan Economic Development Corporation	**—**	**—**	**—**	70,566
Saskatchewan Grain Car Corporation	**—**	**—**	**—**	35,884
Saskatchewan Housing Corporation	**317,304**	**—**	**317,304**	317,304
Saskatchewan Power Corporation	**1,595,808**	**271,372**	**1,324,436**	1,341,033
Saskatchewan Property Management Corporation	**—**	**—**	**—**	692,844
Saskatchewan Telecommunications	**781,789**	**152,843**	**628,946**	703,556
Saskatchewan Water Corporation	**1,030**	**271**	**759**	19,856
Total Long-Term Loans	**$ 5,724,754**	**$ 433,298**	**5,291,456**	6,506,570
Less: Provision for Loss			**76**	75,350
Total Loans to Crown Entities			**$ 5,520,757**	$ 6,875,208

* Amounts shown are net of sinking fund equity.

Combined Funds Loans – Other

Schedule 2

As at March 31, 1992

(In Thousands of Dollars)

	1992		1991	
Community Services				
Agricultural Service Centres Agreement — Shareable		$ 2,711		$ 3,074
Loans to Municipalities Pursuant to Downtown Development Agreements		—		8,278
Winter Works Employment Program — Federal-Provincial		1,183		1,638
Economic Diversification and Trade				
Economic Development Loans	$ 13,824		$ 13,250	
Less: Provision for Doubtful Accounts	1,768	12,056	1,447	11,803
Hudson Bay Mining and Smelting Co. Ltd.		1,176		—
Education				
Student Loan Program		110,320		107,277
Finance				
Treasury Advances		488		514
University of Saskatchewan	$ 2,198		$ 2,208	
Less: Equity in Sinking Fund	1,629	569	1,418	790
Saskatchewan Crop Insurance Corporation				
Advances to the Saskatchewan Crop Insurance Fund pursuant to The Crop Insurance Act		—		3,878
Heritage Fund				
Loans and Sales Agreements		7,694		4,487
Other		1,478		2,228
Total Loans — Other		$ 137,675		$ 143,967

Combined Funds Investments – Other

Schedule 3

As at March 31, 1992

(In Thousands of Dollars)

	1992	1991
Investments in Co-operatives:		
Hudson Bay Dehydrators Mutual Limited	$ 4	$ 4
Paradise Hill Seed Cleaning Co-operative Limited	—	10
Provincial Government Bonds*	934	934
Saskatchewan Municipal Bonds	4,291	126
Total Investments — Other	$ 5,229	$ 1,074

The market value of Long-Term Investments in bonds at March 31, 1992, is $5,309,056, (March 31, 1991: $1,096,128).

* Investment held in Saskatchewan Heritage Fund includes $934,000 of bonds issued by the Consolidated Fund on behalf of Crown Corporations ($934,000, March 31, 1991).

Combined Funds
Debt by Allocation

Schedule 4

As at March 31, 1992

(In Thousands of Dollars)

Reimbursable Debt	Promissory Notes	Debentures*	Total 1992	Total 1991
Crown Corporations				
Agricultural Credit Corporation of Saskatchewan	$ 43,157	$ 609,843	**$ 653,000**	$ 630,454
Crown Investments Corporation of Saskatchewan	38,768	2,167,233	**2,206,001**	2,514,207
Municipal Financing Corporation of Saskatchewan	13,227	79,667	**92,894**	116,042
Saskatchewan Crop Insurance Corporation	181,461	—	**181,461**	198,613
Saskatchewan Economic Development Corporation	—	—	**—**	119,663
Saskatchewan Housing Corporation	—	317,304	**317,304**	317,304
Saskatchewan Power Corporation	114,013	1,595,284	**1,709,297**	1,769,113
Saskatchewan Property Management Corporation	—	—	**—**	693,620
Saskatchewan Telecommunications	—	781,789	**781,789**	843,305
Saskatchewan Water Corporation	10,831	1,030	**11,861**	124,247
Total Crown Corporations	401,457	5,552,150	**5,953,607**	7,326,568
Other				
Federal/Municipal	—	4,343	**4,343**	4,995
Investment in Agricultural Land	—	184,436	**184,436**	184,436
University of Saskatchewan	—	2,198	**2,198**	2,208
Total Other	—	190,977	**190,977**	191,639
Total Reimbursable Debt	401,457	5,743,127	**6,144,584**	7,518,207
Non-Reimbursable Debt				
Consolidated Fund — Operations	444,231	6,626,167	**7,070,398**	4,932,216
Gross Debt	845,688	12,369,294	**13,214,982**	12,450,423
Less: Equity in Sinking Funds (for the purpose of)**				
Crown Corporations	—	433,298	**433,298**	412,842
Consolidated Fund Operations	—	27,114	**27,114**	15,298
Other — University of Saskatchewan	—	1,629	**1,629**	1,418
Total Equity in Sinking Funds	—	462,041	**462,041**	429,558
Debt* **	$ 845,688	$ 11,907,253	**$ 12,752,941**	$ 12,020,865

Debt repayable in foreign currency has been restated in Canadian dollar equivalents.

* See Schedule 7 for information on Debentures by Source, and Detail of Public Debentures.

** See Schedule 8 for information on Sinking Funds.

*** See Schedule 9 for information on Debt by Maturity.

Combined Funds
Funds Held on Behalf of Crown Entities and Others

Schedule 5

As at March 31, 1992

(In Thousands of Dollars)

		1992		1991
Agricultural Development Fund	**$**	**1,956**	$	9,878
Energy and Mines Trust Fund		**952**		1,185
Environmental Protection Fund		**3,051**		4,377
Fish and Wildlife Development Fund		**2,220**		2,675
Forest Renewal and Development Fund		**3,212**		2,666
Oil and Gas Environmental Fund		**1,752**		1,635
Public Employees' Dental Fund		**6,465**		6,429
Public Trustee's Trust Account		**1,508**		2,028
Queen's Bench Court Accounts		**9,546**		9,066
Saskatchewan Alcohol and Drug Abuse Commission		**1,162**		669
Saskatchewan Crop Insurance Corporation		**237,828**		—
Saskatchewan Grain Car Corporation—Operating		**1,534**		1,311
Saskatchewan Liquor Board		**117,519**		70,000
Student Aid Fund—General		**55,135**		44,573
Victims' Fund		**4,384**		2,665
Wetlands Conservation Corporation		**653**		1,331
Other		**12,654**		9,050
Conditional Receipts		**6,632**		5,214
Total Funds Held	**$**	**468,163**	$	174,752

Combined Funds
Write-offs and Provisions for Losses

Schedule 6

For the Year Ended March 31, 1992

(In Thousands of Dollars)

		1992		1991
Loans to Crown Entities				
Saskatchewan Economic Development Corporation	**$**	**(75,274)**	$	11,295
Saskatchewan Grain Car Corporation		**35,884**		1,833
Saskatchewan Property Management Corporation		**713,377**		—
Saskatchewan Water Corporation		**182,283**		—
Loans — Other		**24,289**		(784)
Investment in Crown Investments Corporation of Saskatchewan		**583,947**		—
Loss on Sale of Land		**1,353**		370
Investments — Other		**5,010**		—
Total Write-offs and Provisions	**$**	**1,470,869**	$	12,714

Combined Funds
Debentures Outstanding by Source

Schedule 7

As at March 31, 1992

	(In Thousands of Dollars)	
	1992	1991
Canada Pension Plan Debentures	**$ 1,734,010**	$ 1,686,077
Agricultural Service Centre Agreements	**3,947**	4,393
Municipal Development Loan Fund Debentures	**170**	275
Debentures Issued Under the Authority of the Federal-Provincial Employment Program	**226**	328
Public Issue Debentures*	**10,630,941**	9,716,850
Total Debentures	**$ 12,369,294**	$ 11,407,923

*See detail on Public Issue Debentures below.

Public Issue Debentures

Date of Issue	*Date of Maturity*	*Interest Rate %*	*Interest Payments*	*Currency*	*Purpose of Issue*	*Amount Outstanding*	*Total Issue Outstanding*	*Equity of Applicable Sinking Fund*	*Sinking Fund Contribution 1991-92*
June 30/82	June 30/92	15⅝	Annual	U.S.	SaskPower	46,452,384	46,452,384*	....	....
(The original issue of 6¼% 100,000,000 Swiss Franc debentures has been converted to U.S. dollars; Non Callable; Payable in Zurich)									
July 25/85	July 25/92	7⅞	Semiannual	Can.	Consolidated Fund	61,629,173	61,629,173	....	....
(The original issue of 15,000,000,000 Yen has been converted by forward contract to Canadian dollars; Non Callable; Payable in Tokyo)									
Aug. 25/82	Aug. 15/92	15	Annual	U.S.	CIC .... SaskPower ...	66,560,000 100,000,000*	166,560,000	....	....
(CIC's share of 15% $50,000,000 U.S. debentures has been converted by forward contract to $66,560,000 Canadian with an effective interest rate of 13.58%; Non Callable; Payable in New York)									
Dec. 1/89	Dec. 1/92	10¾	Annual	Can.	CIC	191,636,800	191,636,800	....	....
(The Minister of Finance has amended the interest rate for the year ending December 1, 1992 to 10¾%. These bonds are convertible to shares in Potash Corporation of Saskatchewan Inc.; Payable at any financial institution in Saskatchewan)									
Feb. 25/88	Feb. 25/93	9¾	Semiannual	Can.	Consolidated Fund .... ACS .... CIC	50,000,000 50,000,000 100,000,000	200,000,000	....	....
(Non Callable; Payable at any Canadian branch of The Royal Bank of Canada)									
March 24/88	March 24/93	9¼	Semiannual	Can.	CIC .... Consolidated Fund	100,000,000 100,000,000	200,000,000	....	....
(Non Callable; Payable at any Canadian branch of The Royal Bank of Canada)									
April 1/63	April 1/93	5¼	Semiannual	Can.	Consolidated Fund	4,000,000	4,000,000	8,744,670	60,000
(Non Callable; Payable at any Canadian branch of The Royal Bank of Canada)									
May 29/86	May 29/93	8.653	Annual	Can.	CIC .... Consolidated Fund	40,903,141 40,903,142	81,806,283	....	....
(The original 6.4% 10,000,000,000 Yen loan has been converted by forward contract to Canadian dollars with an effective interest rate of 8.653%; Non Callable; Payable in Tokyo)									
Nov. 10/88	Nov. 10/93	10¼	Annual	Can.	Consolidated Fund .... CIC	100,000,000 150,000,000	250,000,000	....	....
(Non Callable; Payable in Regina, London, Frankfurt/Main, Paris, Geneva, Brussels, Luxembourg)									
Nov. 10/88	Nov. 10/93	10.05	Semiannual	Can.	Consolidated Fund	50,000,000	50,000,000	....	....
(The original 5.70% 5,276,485,000 Yen loan has been converted by forward contract to Canadian dollars with an effective rate of 10.05%; Non Callable; Payable in Tokyo)									

Combined Funds
Public Issue Debentures

Schedule 7

Date of Issue	Date of Maturity	Interest Rate %	Interest Payments	Currency	Purpose of Issue	Amount Outstanding	Total Issue Outstanding	Equity of Applicable Sinking Fund	Sinking Fund Contribution 1991-92
Jan. 15/64	Jan. 15/94	5½	Semiannual	Can.	CIC	3,769,000	3,769,000	5,566,463	65,958
(Callable in whole but not in part on any interest payment date on or after January 15, 1991; Payable at any Canadian branch of the Royal Bank of Canada)									
Feb. 23/89	Feb. 23/94	10½	Annual	Can.	Consolidated Fund	300,000,000	300,000,000	....	....
(Non Callable; Payable in Regina, London, Frankfurt/Main, Paris, Geneva, Brussels, Luxembourg)									
Feb. 27/91	April 15/94	10½	Semiannual	Can.	Consolidated Fund .... ACS .... CIC	125,000,000 50,000,000 75,000,000	250,000,000	....	....
(Non Callable; Payable at any Canadian branch of the Royal Bank of Canada)									
June 10/91	June 10/94	10	Annual	Can.	Consolidated Fund .... CIC	225,000,000 25,000,000	250,000,000	....	....
(Non Callable; Payable in Regina, London, Frankfurt/Main, Paris, Geneva, Brussels and Luxembourg)									
Nov. 21/89	Nov. 21/94	10	Semiannual	Can.	CIC .... Consolidated Fund	20,000,000 530,000,000	550,000,000	....	....
(Non Callable; The original issue of $300,000,000 debentures was re-opened August 13, 1991 and an additional $250,000,000 debentures were sold; Payable at any Canadian branch of the Royal Bank of Canada)									
March 2/88	March 2/95	9⅝	Semiannual	Can.	ACS	200,000,000	200,000,000	....	....
(Non Callable; Payable at any Canadian branch of The Royal Bank of Canada)									
June 5/90	June 5/95	12¼	Semiannual	Can.	Consolidated Fund	300,000,000	300,000,000	....	....
(Non Callable; Payable at any Canadian branch of The Royal Bank of Canada)									
June 12/90	June 12/95	11.31	Semiannual	Can.	Consolidated Fund	33,960,039	33,960,039	....	....
(The original 7% 4,500,000,000 Yen loan has been swapped into Canadian dollars with an effective rate of 11.31%; Non Callable; Payable in Tokyo)									
June 28/91	June 28/95	10.32	Annual	Can.	Consolidated Fund	81,026,577	81,026,577	....	....
(The original 7.3% 10,000,000,000 Yen loan has been swapped into Canadian dollars with an effective rate of 10.32%; Non Callable; Payable in Tokyo)									
Oct. 1/65	Oct. 1/95	5½	Semiannual	Can.	Consolidated Fund	4,000,000	4,000,000	5,951,595	60,000
(Callable in whole but not in part on or after October 1, 1993; Payable at any Canadian branch of The Royal Bank of Canada)									
Nov. 1/90	Nov. 1/95	11.70	Semiannual	Can.	Consolidated Fund	11,664,000	11,664,000	....	....
(The original 9% $10,000,000 U.S. debentures have been swapped into $11,664,000 Canadian with an effective interest rate of 11.70%; Non Callable; Payable in New York)									
Feb. 21/91	Feb. 21/96	10¾	Semiannual	Can.	Consolidated Fund	250,000,000	250,000,000	....	....
(Non Callable; Payable at any Canadian branch of the Royal Bank of Canada)									
April 1/81	April 1/96	13⅜	Semiannual	Can.	SaskPower .... SaskTel .... CIC	18,364,000 73,955,500 55,591,500	147,911,000	....	....
(Non Callable; Payable at any Canadian branch of The Royal Bank of Canada)									
April 16/86	April 16/96	9¾	Semiannual	Can.	Consolidated Fund .... CIC	165,000,000 35,000,000	200,000,000	....	....
(Non Callable; Payable at any Canadian branch of The Royal Bank of Canada)									
Sept. 17/86	Sept. 17/96	9	Semiannual	Can.	Consolidated Fund	285,000,000	285,000,000	....	....
(The original issue of $200,000,000 was re-opened April 17, 1987 and an additional $85,000,000 was issued; Non Callable; Payable at any Canadian branch of the Royal Bank of Canada)									

Combined Funds Public Issue Debentures

Schedule 7

Date of Issue	Date of Maturity	Interest Rate %	Interest Payments	Currency	Purpose of Issue	Amount Outstanding	Total Issue Outstanding	Equity of Applicable Sinking Fund	Sinking Fund Contribution 1991-92
Dec. 11/86	Dec. 11/96	9	Semiannual	Can.	Consolidated Fund	106,326,000	106,326,000	....	....
(Non Callable; Payable at any Canadian branch of the Royal Bank of Canada)									
Feb. 4/92	Feb. 4/97	8¹/₈	Semiannual	Can.	Consolidated Fund .... CIC	200,000,000 50,000,000	250,000,000	....	....
(Non Callable; Payable at any Canadian branch of the Royal Bank of Canada)									
April 8/87	April 8/97	10.906	Semiannual	Can.	Consolidated Fund	45,799,385	45,799,385	....	....
(The original issue of 5¹/₂% 5,000,000,000 Yen loan has been converted by forward contract to Canadian dollars resulting in an all-in-cost of 10.906%; Non Callable; Payable in Tokyo)									
Oct. 22/90	Oct. 22/97	9.672	Semiannual	Can.	Consolidated Fund	241,683,775	241,683,775	....	....
(The original issue of 400,000,000 Deutsche Marks has been swapped into 334,048,065 Swiss Francs and further swapped into Canadian dollars with an internal rate of return of 9.672%; Non Callable; Payable in Frankfurt/Main, Zurich, London, Luxembourg)									
Nov. 27/87	Nov. 27/97	9.583	Annual	Can.	Consolidated Fund	75,175,979	75,175,979	....	....
(The original issue of 5¹/₄% 100,000,000 Swiss Francs has been converted by forward contract to Canadian dollars resulting in an all-in-cost of 9.583%; Non Callable; Payable in Zurich)									
Feb. 15/73	Feb. 15/98	7³/₄	Semiannual	Can.	SaskPower .... SaskTel	25,000,000 5,000,000	30,000,000	25,559,314	450,000
(Callable in whole but not in part on or after February 15, 1993; Payable at any Canadian branch of the Royal Bank of Canada)									
Feb. 17/88	Feb. 17/98	8.014	Annual	Can.	Consolidated Fund	111,692,874	111,692,874	....	....
(The original issue of 4³/₄% 150,000,000 Swiss Francs has been converted by forward contract to Canadian dollars resulting in an all-in-cost of 8.014%; Non Callable; Payable in Zurich)									
Feb. 2/88	May 1/98	10¹/₄	Semiannual	Can.	Consolidated Fund	10,700,000	10,700,000	....	....
(Non Callable; Payable at any Canadian branch of the Royal Bank of Canada)									
July 3/91	July 3/98	10¹/₈	Semiannual	Can.	Consolidated Fund .... CIC	300,000,000 300,000,000	600,000,000	....	....
(The original issue of $300,000,000 debentures was re-opened on August 13, 1991 and an additional $300,000,000 debentures were sold; Non Callable; Payable at any Canadian branch of the Royal Bank of Canada)									
Feb. 19/92	Feb. 19/99	9.14	Annual	Can.	Consolidated Fund	220,784,929	220,784,929	....	....
(The original issue of 8¹/₄% 300,000,000 Deutsche Mark has been converted to Canadian dollars resulting in an all-in-cost of 9¹/₄%; Non Callable; Payable in Frankfurt)									
Dec. 3/73	Dec. 3/98	8¹/₄	Semiannual	Can.	SaskPower .... SaskTel	15,000,000 15,000,000	30,000,000	16,840,563	300,000
(Callable in whole but not in part on any interest payment date on or after December 3, 1993; Payable at any Canadian branch of the Royal Bank of Canada)									
July 6/89	July 6/99	9⁷/₈	Semiannual	Can.	Consolidated Fund .... CIC .... SaskPower ...	225,000,000 25,000,000 50,000,000	300,000,000	....	....
(Non Callable; Payable at any Canadian branch of the Royal Bank of Canada)									
Dec. 2/74	Dec. 2/99	10	Semiannual	Can.	SaskPower .... SaskTel	20,000,000 25,000,000	45,000,000	24,658,856	450,000
(Callable in whole but not in part on any interest payment date on or after December 2, 1994; Payable at any Canadian branch of the Royal Bank of Canada)									
June 2/80	June 2/00	11³/₄	Semiannual	Can.	SaskPower .... SaskTel	50,000,000 25,000,000	75,000,000	17,767,973	750,000
(Callable in whole but not in part on any interest payment date on or after June 2, 1997; Payable at any Canadian branch of the Royal Bank of Canada)									

Combined Funds Public Issue Debentures

Schedule 7

Date of Issue	Date of Maturity	Interest Rate %	Interest Payments	Currency	Purpose of Issue	Amount Outstanding	Total Issue Outstanding	Equity of Applicable Sinking Fund	Sinking Fund Contribution 1991-92
July 12/90	July 12/00	11¼	Semiannual	Can.	Consolidated Fund .... CIC	425,000,000 25,000,000	450,000,000	....	....
(The original issue of $250,000,000 was re-opened October 11, 1990 and an additional $200,000,000 was issued; Non Callable; Payable at any Canadian branch of the Royal Bank of Canada)									
Aug. 17/90	Aug. 17/00	10.57	Annual	Can.	Consolidated Fund	146,660,000	146,660,000	....	....
(The original issue of 7% 200,000,000 Swiss Franc debentures have been swapped into Canadian dollars with an internal rate of return of 10.57%; Non Callable; Payable in Zurich)									
Nov. 3/75	Nov. 3/00	9⅞	Semiannual	Can.	SaskPower .... SaskTel	2,962,857 2,222,143	5,185,000	2,436,120	51,850
(Callable in whole but not in part on any interest payment date on or after November 3, 1995; Payable at any Canadian branch of the Royal Bank of Canada)									
Jan. 9/91	Jan. 9/01	11	Semiannual	Can.	Consolidated Fund .... CIC .... ACS	285,000,000 75,000,000 140,000,000	500,000,000	....	....
(The original issue of $300,000,000 was re-opened February 27, 1991 and an additional $200,000,000 was issued; Non Callable; Payable at any Canadian branch of the Royal Bank of Canada)									
April 1/76	April 1/01	10¼	Semiannual	Can.	SaskPower .... SaskTel	50,000,000 25,000,000	75,000,000	30,825,460	750,000
(Callable April 1, 1996 in whole or on any interest payment date thereafter; Payable at any Canadian branch of the Royal Bank of Canada)									
April 10/91	April 10/01	10.57	Annual	Can.	Consolidated Fund	145,360,000	145,360,000	....	....
(The original issue of 7⅛% 200,000,000 Swiss Franc debentures has been swapped to Canadian dollars with an effective cost of funds of 10.57%; Non Callable; Payable in Zurich)									
Mar. 28/91	June 1/01	10¾	Semiannual	Can.	Consolidated Fund	150,000,000	150,000,000	....	....
(The original issue of $100,000,000 was re-opened on May 22, 1992 and an additional $50,000,000 debentures issued; Non Callable; Payable at any Canadian branch of the Royal Bank of Canada)									
Mar. 28/91	June 1/01	8¾	Semiannual	Can.	CIC	150,000,000	150,000,000	....	....
(The original issue of $100,000,000 was re-opened on May 22, 1992 and an additional $50,000,000 debentures issued; Non Callable; Payable at any Canadian branch of the Royal Bank of Canada)									
Feb. 1/77	Feb. 1/02	9	Semiannual	Can.	SaskPower .... SaskTel	50,000,000 25,000,000	75,000,000	28,818,750	750,000
(Callable February 1, 1997 or on any interest payment date thereafter in whole but not in part; Payable at any Canadian branch of the Royal Bank of Canada)									
Dec. 1/82	Dec. 1/02	13	Semiannual	Can.	SaskTel .... SaskPower	75,000,000 75,000,000	150,000,000	24,003,774	1,500,000
(Callable in whole but not in part on any interest payment date on or after Dec. 1, 2000; Payable at any Canadian branch of the Royal Bank of Canada)									
March 30/83	March 30/03	12¼	Semiannual	Can.	SaskPower .... SaskTel .... CIC	127,066,000 25,000,000 222,934,000	375,000,000	51,377,431	3,750,000
(The original issue of $150,000,000 was re-opened December 21, 1983 — $125,000,000, and April 30, 1985 — $100,000,000; Callable in whole but not in part on any interest payment date on or after March 30, 2001; Payable at any Canadian branch of the Royal Bank of Canada)									
June 15/78	June 15/03	9½	Semiannual	Can.	SaskPower .... SaskTel	45,000,000 30,000,000	75,000,000	24,043,968	750,000
(Callable as a whole on June 15, 1998 or on any interest payment date thereafter; Payable at any Canadian branch of the Royal Bank of Canada)									
May 15/79	May 15/04	10	Semiannual	Can.	SaskPower .... SaskTel	60,000,000 40,000,000	100,000,000	27,864,379	1,000,000
(Callable in whole but not in part on May 15, 1999 or on any interest payment date thereafter; Payable at any Canadian Branch of the Royal Bank of Canada)									

Combined Funds Public Issue Debentures

Schedule 7

Date of Issue	*Date of Maturity*	*Interest Rate %*	*Interest Payments*	*Currency*	*Purpose of Issue*	*Amount Outstanding*	*Total Issue Outstanding*	*Equity of Applicable Sinking Fund*	*Sinking Fund Contribution 1991-92*
Dec. 30/86	Dec. 30/04	$9\frac{5}{8}$	Semiannual	Can	SaskPower	89,300,000			
					CIC	10,700,000	100,000,000	....	....
(Non Callable; Payable at any Canadian branch of the Royal Bank of Canada)									
Nov. 15/76	Nov. 15/06	8.70	Semiannual	U.S.	SaskPower	74,565,000			
					SaskTel	49,710,000	124,275,000*	48,861,131	1,242,750
(Callable November 15, 1991 in whole or in part by lot thereafter; Payable in New York)									
May 15/77	May 15/07	$3\frac{5}{8}$	Semiannual	U.S.	SaskPower	69,211,800			
					SaskTel	46,141,200	115,353,000*	30,341,210	1,153,530
(Callable in whole or in part on May 14, 1992 or on subsequent dates; Payable in New York)									
March 2/83	March 1/08	9	Annual	Can.	CIC	50,000,000	50,000,000	....	....
(Non Callable; Payable in London and Toronto)									
April 15/78	April 15/08	$9\frac{1}{4}$	Semiannual	U.S.	SaskPower	68,979,000			
					SaskTel	45,986,000	114,965,000*	23,864,479	1,149,650
(Callable in whole or in part on April 15, 1993 or on subsequent dates; Payable in New York)									
Jan. 18/90	Jan. 18/10	10	Semiannual	Can.	Consolidated Fund	300,000,000	300,000,000	6,566,753	3,000,000
(Non Callable; Payable at any Canadian branch of the Royal Bank of Canada)									
Mar. 14/91	April 10/14	$10\frac{1}{4}$	Semiannual	Can.	Consolidated Fund	325,370,000	325,370,000	....	....
(These debentures were issued with warrants giving the investors the right to purchase additional bonds at any time until April 10, 1992 — $25,370,000 warrants were exercised prior to March 31, 1992; Payable at any Canadian branch of the Royal Bank of Canada)									
Dec. 1/65	Dec. 1/15	$5\frac{1}{8}$	Semiannual	Can.	U. of S	458,379			
					Consolidated Fund	1,638,004	2,096,383	....	....
(Payable in blended semi-annual payments of principal and interest totalling $76,399.60. Prepayable in whole or in part any time prior to December 1, 2015, without penalty; Payable in Ottawa)									
Dec. 20/90	Dec. 15/20	$9\frac{3}{8}$	Semiannual	U.S.	Consolidated Fund	100,000,000			
					SaskPower	100,000,000			
					SaskTel	100,000,000	300,000,000*	2,452,843	2,369,056
(Non Callable; Payable in New York)									
Feb. 26/91	Feb. 15/21	$9\frac{1}{8}$	Semiannual	U.S.	Consolidated Fund	200,000,000	200,000,000*	2,420,472	2,376,407
(Non Callable; Payable in New York)									
Feb. 4/92	Feb. 4/22	9.6	Semiannual	Can.	SaskPower	150,000,000	150,000,000	....	....
(Non Callable; Payable at any Canadian branch of the Royal Bank of Canada									
							10,440,842,581	408,966,204	21,979,201
*Adjustment to reflect conversion of debentures quoted in foreign currencies to Canadian dollars using the exchange rate in effect at March 31, 1992 (U.S. $1.1899)							190,098,518		
Total							$ 10,630,941,099	$ 408,966,204	$ 21 979,201

Combined Funds Summary of Sinking Funds

Schedule 8

For the Year Ended March 31, 1992

(In Thousands of Dollars)

				1992	1991
	Consolidated Fund Share	**Crown Entities' Share**	**Other Enterprises' Share**	**Total**	Total
Balance, Beginning of Year	**$ 15,298**	**$ 412,842**	**$ 1,418**	**$ 429,558**	$ 455,215
Contributions Made During the Year	**6,671**	**17,840**	**35**	**24,546**	20,222
Earnings in the Year	**2,076**	**49,273**	**176**	**51,525**	47,365
	24,045	**479,955**	**1,629**	**505,629**	522,802
Deduct: Funds Applied on Redemption	**—**	**43,588**	**—**	**43,588**	93,244
Transfer to Consolidated Fund Share	**3,069**	**(3,069)**	**—**	**—**	—
Balance, End of Year	**$ 27,114**	**$ 433,298**	**$ 1,629**	**$ 462,041**	$ 429,558

Combined Funds Debt by Maturity

Schedule 9

As at March 31, 1992

(In Thousands of Dollars)

					1992	1991
Year of Maturity	**Canadian Dollar Debt**	**Foreign Debt (Canadian Dollars)**	**Gross (Canadian Dollars)**	**Sinking Fund**	**Total (Canadian Dollars)**	Total* (Canadian Dollars)
1991-92	**$ —**	**$ —**	**$ —**	**$ —**	**$ —**	$ 2,058,344
1992-93	**1,558,807**	**174,264**	**1,733,071**	**36,145**	**1,696,926**	1,001,281
1993-94	**787,689**	**—**	**787,689**	**27,137**	**760,552**	763,956
1994-95	**1,305,622**	**—**	**1,305,622**	**—**	**1,305,622**	805,622
1995-96	**743,574**	**—**	**743,574**	**7,581**	**735,993**	655,958
1996-97	**1,054,900**	**—**	**1,054,900**	**—**	**1,054,900**	—
1-5 years	**5,450,592**	**174,264**	**5,624,856**	**70,863**	**5,553,993**	5,285,161
6-10 years	**3,911,003**	**—**	**3,911,003**	**147,178**	**3,763,825**	3,140,020
11-15 years	**1,370,665**	**147,875**	**1,518,540**	**176,151**	**1,342,389**	1,538,398
16-20 years	**815,662**	**274,055**	**1,089,717**	**62,976**	**1,026,741**	1,177,269
21-25 years	**325,916**	**594,950**	**920,866**	**—**	**920,866**	300,667
26-30 years	**150,000**	**—**	**150,000**	**4,873**	**145,127**	579,350
	$ 12,023,838	**$ 1,191,144**	**$ 13,214,982**	**$ 462,041**	**$ 12,752,941**	$ 12,020,865

The debentures in U.S. dollars have been converted to Canadian dollars at the exchange rate in effect at March 31, 1992 (1.1899) and March 31, 1991 (1.1587).

* Amounts shown are net of sinking fund equity.

Combined Funds Guaranteed Debt

Schedule 10

As at March 31, 1992

	(In Thousands of Dollars) 1992	1991
Crown Corporations		
The Municipal Financing Corporation Act		
Guaranteed Debentures	**$ 26,000**	$ 33,000
CIC Mineral Interest Corporation (formerly Potash Corporation of Saskatchewan)		
Royal Trust, London Life Lease	**25,335**	27,594
T.D., Mutual Life, London Life Lease	**34,074**	36,535
Royal Trust Lease	**22,944**	24,459
The Power Corporation Act		
I.A.C. Limited — Dragline Lease	**24,464**	25,382
Manalta Coal*	**39,111**	40,200
Saskatchewan Power Savings Bonds		
Series I — Series V-E (matured)	**802**	126,091
Series VI	**110,165**	113,408
Series VII	**170,233**	—
The Saskatchewan Development Fund Act		
Guaranteed Investments	**3,033**	3,282
The Saskatchewan Telecommunications Act		
Credit Telebonds	**32,534**	33,941
Interest Telebonds	**62,343**	61,775
	551,038	525,667
Other		
The Agricultural Societies Act		
Loans to Exhibition Associations	**669**	526
The Community Bond Act**	**7,475**	1,050
The Co-operatives Guarantee Act		
Saskatchewan Co-op Credit Society — Loans to Co-operatives	**388**	553
The Farmers' Counselling and Assistance Act	**33,461**	32,338
The Breeder Associations Loan Guarantee Program	**8,463**	1,019
The Feeder Associations Loan Guarantee Program	**22,269**	17,725
The Government Organizations Act	**500**	652
The Department of Highways and Transportation Act	**532**	605
The Housing and Special Care Homes Act		
Senior Citizens Housing	**944**	1,026
The Industry and Commerce Development Act		
Haro Financial Corporation	**210,122**	—
Loans to Small Business	**1,033**	1,346
Saskferco Products Inc.	**274,867**	267,660
The NewGrade Energy Inc. Act		
NewGrade Energy Inc.	**341,263**	338,420
The Pulp and Paper Mills Act		
Weyerhaeuser Canada Ltd.	**51,249**	51,249
	953,235	714,169
Total Guaranteed Debt	**$ 1,504,273**	$ 1,239,836

* The amount is net of $5,889,116 which is Manalta's equity in the Sinking Fund administered by the Minister of Finance. ($4,800,455 — 1991)

** At March 31, 1992, $8.4 million in Community Bond issues were approved but had not been guaranteed. During fiscal year 1992-93, these $8.4 million in bonds are expected to receive guarantees in addition to the $20 million in new Community Bond guarantees which have been budgeted for 1992-93.

Note: In addition to the amount shown, there is a contingent liability for interest accrued on these items.

For more information on guaranteed debt, contingencies, financial commitments, and pension liabilities, see Note 2.

Combined Funds
Loan, Investment, and Deposit Activity

Schedule 11

For the Year Ended March 31, 1992

(In Thousands of Dollars)

	1992		1991	
Loans	**Disbursements**	**Receipts**	Disbursements	Receipts
Agricultural Credit Corporation of Saskatchewan	**$ 22,546**	**$ —**	$ 190,000	$ 228,554
Crown Investments Corporation of Saskatchewan	**970,000**	**507,540**	558,191	484,742
Municipal Financing Corporation of Saskatchewan	**23,888**	**47,036**	16,271	7,057
Saskatchewan Crop Insurance Corporation	**—**	**17,152**	26,533	404,702
Saskatchewan Economic Development Corporation	**—**	**15,329**	25,000	37,875
Saskatchewan Government Printing Company	**—**	**—**	—	151
Saskatchewan Power Corporation	**150,000**	**224,567**	175,152	4,001
Saskatchewan Property Management Corporation	**100,000**	**78,602**	200,000	61,084
Saskatchewan Telecommunications	**—**	**69,061**	115,900	69,080
Saskatchewan Water Corporation	**71,982**	**657**	17,839	—
Other	**89,196**	**74,963**	55,782	99,963
Total Loan Disbursements and Receipts	**1,427,612**	**1,034,907**	1,380,668	1,397,209
Investments				
Crown Investments Corporation of Saskatchewan	**99,142**	**—**	96,500	—
Investment in Agricultural Land and Improvements	**242**	**1,120**	54	1,342
Other	**9,210**	**45**	—	1,718
Total Investment Disbursements and Receipts	**108,594**	**1,165**	96,554	3,060
Deposits				
Crown Entities and Others	**192,763**	**486,174**	242,302	264,967
Sinking Fund	**24,546**	**17,875**	20,222	17,852
Total Deposit Disbursements and Receipts	**217,309**	**504,049**	262,524	282,819
Total Disbursements and Receipts	**1,753,515**	**1,540,121**	1,739,746	1,683,088
Total Excess of Disbursements over Receipts	**$ 213,394**		$ 56,658	

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Auditor's Report

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the statement of financial position of the Consolidated Fund as at March 31, 1992 and the statements of revenue and expenditure, accumulated deficit and changes in financial position for the year then ended. These financial statements are the responsibility of Treasury Board. My responsibility is to express an opinion on these financial statements based on my audit.

I did my audit following generally accepted auditing standards. Those standards require that I plan and do an audit to obtain reasonable assurance the financial statements are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. My assessment and evaluation was based on the recommendations of the Canadian Institute of Chartered Accountants.

Reservations

These financial statements should follow accounting principles that result in fair disclosure of financial information. They should include information to provide a clear understanding of the Fund's financial condition and its use of financial resources during the year. The accounting principles used to prepare these financial statements are inadequate as follows.

a) The financial statements are prepared using a modified cash basis of accounting. This basis of accounting it not appropriate. It does not properly account for all amounts due (assets) to the Fund and all amounts owed (liabilities) by the Fund.

b) Write-offs and provisions for losses on loans and investments are charged directly to equity. In my view, such write-offs and provisions for losses are uses of resources during the period and should be included as expenditures.

If the errors described in a) and b) above were corrected, the financial statements of the Fund would change as follows:

- cash and short term investments would increase by $53 million;
- receivables of $393 million would be recorded;
- payables of $666 million would be recorded;
- deficit for the year would increase by $192 million; and
- accumulated deficit would increase by $220 million.

c) The Consolidated Fund is responsible for the liabilities of several pension plans. Those liabilities are not recorded in these financial statements. In my view, those pension liabilities should be recorded to present the financial position and results of operations of the Consolidated Fund.

Note 2 to the financial statements advises that, if pension liabilities are recorded, liabilities and accumulated deficit would be increased by approximately $3 billion. Because management does not have a current actuarial valuation for a pension plan, I am unable to determine the effect of not recording the pension liabilities on liabilities, deficit for the year and accumulated deficit.

Opinion

In my opinion, except for the failure to use appropriate accounting principles referred to in the preceding paragraphs, these financial statements present fairly, in all material respects, the financial position of the Consolidated Fund as at March 31, 1992 and the results of its operations and the changes in its financial position for the year then ended following the accounting policies disclosed in Note 1 to the financial statements.

Additional Comments

These financial statements report transactions and events of the Consolidated Fund only. Significant financial activities of the Government occur outside this Fund. Volume 1 of the Public Accounts includes a more complete set of financial statements. Those statements are called the *Government of the Province of Saskatchewan Summary Financial Statements*. Their purpose is to report the full nature and extent of the financial affairs and resources for which the Government is responsible. Please refer to those summary statements to understand and assess the Government's management of public financial affairs and resources as a whole.

W. K. Strelioff

Regina, Saskatchewan,
August 28, 1992
except for Note 7 which is as of October 9, 1992.

W. K. Strelioff, C.A.,
Provincial Auditor.

Consolidated Fund
Statement of Financial Position

As At March 31, 1992

(In Thousands of Dollars)

Assets		**1992**	1991
Schedule			
	Cash and Short-Term Investments	**$ (81,111)**	$ 195,749
1	Loans to Crown Entities	**5,704,745**	7,022,888
2	Loans — Other	**129,981**	139,480
	Investment in Crown Investments Corporation of Saskatchewan (Note 3)	**875,000**	—
3	Investments — Other	**4,204**	14
Total Assets		**$ 6,632,819**	$ 7,358,131

Liabilities and Accumulated Deficit			
	Debt for Crown Corporations (Note 3)	**$ 5,520,309**	$ 6,913,726
	Debt for Consolidated Fund — Operations	**7,043,284**	4,916,918
	Debt for Others	**189,348**	190,221
4	Debt	**12,752,941**	12,020,865
5	Funds Held on Behalf of Crown Entities and Others	**854,915**	628,290
	Deferred Foreign Exchange Gain	**70,993**	29,451
	Accumulated Deficit	**(7,046,030)**	(5,320,475)
Total Liabilities and Accumulated Deficit		**$ 6,632,819**	$ 7,358,131

(See Accompanying Notes)

Information on guaranteed debt, contingencies, financial commitments, and pension liabilities can be found in Schedule 10 and Note 2.

Consolidated Fund
Statement of Accumulated Deficit

For the Year Ended March 31, 1992

Schedule		(In Thousands of Dollars) 1992	1991
	Accumulated Deficit, Beginning of Year	**$ (5,320,475)**	$ (4,915,955)
	Deficit for the Year	**(877,946)**	(395,400)
	Sinking Fund Earnings Retained in Sinking Funds	**2,076**	1,391
6	Write-offs and Provisions for Losses	**(849,685)**	(10,511)
	Accumulated Deficit, End of Year	**$ (7,046,030)**	$ (5,320,475)

(See Accompanying Notes)

Consolidated Fund
Statement of Revenue and Expenditure

For the Year Ended March 31, 1992

(In Thousands of Dollars)

Revenue	Budget 1992 (Note 4)	**Actual 1992**	Actual 1991
Taxes			
Corporation Capital	$ 119,000	**$ 117,548**	$ 114,028
Corporation Income	64,000	**75,487**	65,848
Fuel	223,300	**225,604**	174,074
Individual Income	975,100	**1,022,560**	980,203
Insurance	22,600	**22,849**	22,239
Mineral Acreage	5,700	**5,686**	5,662
Sales	564,100	**577,861**	518,078
Tobacco	101,500	**104,617**	100,977
Other	7,200	**7,537**	7,102
Total Taxes	2,082,500	**2,159,749**	1,988,211
Transfers from the Government of Canada			
Canada Assistance Plan	163,800	**176,037**	159,121
Equalization Payment	590,000	**620,314**	663,398
Established Programs Financing	372,000	**370,446**	370,839
Manpower Agreements	4,400	**4,941**	5,468
Statutory Subsidy	2,200	**2,181**	2,181
Other	88,100	**85,923**	288,108
Total Transfers from the Government of Canada	1,220,500	**1,259,842**	1,489,115
Transfers from Crown Entities			
Saskatchewan Heritage Fund Dividends	350,000	**300,000**	700,000
Saskatchewan Liquor Board Profits	150,000	**65,000**	185,000
Other	18,200	**19,646**	29,063
Total Transfers from Crown Entities	518,200	**384,646**	914,063
Other Revenues			
Fines, Forfeits, and Penalties	9,500	**8,884**	9,029
Interest, Premium, Discount, and Exchange	15,600	**6,192**	32,706
Lands, Forest, Game, Fur, and Fisheries Fees	17,400	**12,671**	11,599
Motor Vehicle Fees	78,000	**77,298**	76,670
Other Licences and Permits	9,900	**9,699**	8,964
Sales, Services, and Service Fees	43,000	**43,577**	38,636
Transfers from Other Governments	8,800	**9,108**	8,312
Other	20,100	**23,571**	23,223
Total Other Revenues	202,300	**191,000**	209,139
Total Revenue	$ 4,023,500	**$ 3,995,237**	$ 4,600,528

(See Accompanying Notes)

Consolidated Fund
Statement of Revenue and Expenditure

For the Year Ended March 31, 1992

(In Thousands of Dollars)

Expenditure	Budget 1992 (Note 4)	**Actual 1992**	Actual 1991
Agriculture and Food	$ 307,122	**$ 327,043**	$ 427,747
Community Services	161,919	**158,867**	101,108
Consumer and Commercial Affairs	—	—	3,669
Culture, Multiculturalism and Recreation	—	—	15,740
Economic Diversification and Investment Fund	33,675	**55,260**	27,494
Economic Diversification and Trade	24,776	**22,458**	24,798
Education	912,364	**908,313**	897,135
Energy and Mines	11,479	**11,082**	13,069
Environment and Public Safety	11,211	**11,112**	12,733
Executive Council	12,653	**12,678**	6,071
Family Foundation	10,442	**10,413**	4,726
Finance: Servicing the Public Debt	516,500	**502,072**	474,530
Other	163,893	**158,601**	186,871
Health	1,594,044	**1,581,268**	1,530,905
Highways and Transportation	207,224	**197,598**	226,599
Human Resources, Labour and Employment	11,985	**11,447**	11,549
Indian and Metis Affairs Secretariat	4,292	**4,043**	4,370
Justice	170,018	**169,296**	153,351
Legislation	14,745	**13,688**	14,149
New Careers Corporation	5,688	**5,688**	5,737
Northern Affairs Secretariat	—	—	465
Parks and Renewable Resources	84,038	**84,028**	88,096
Provincial Auditor	3,615	**3,615**	3,048
Provincial Secretary	—	—	2,524
Public Service Commission	9,425	**9,412**	9,864
Rural Development	69,673	**69,510**	78,107
Saskatchewan Crop Insurance Corporation	92,740	**85,467**	125,138
Saskatchewan Gaming Commission	—	—	2,170
Saskatchewan Housing Corporation	—	—	76,903
Saskatchewan Municipal Board	882	**882**	892
Saskatchewan Property Management Corporation	6,336	**6,036**	27,082
Saskatchewan Research Council	6,557	**6,557**	6,134
Saskatchewan Water Corporation	8,171	**8,171**	10,838
Seniors' Secretariat	49,170	**48,349**	50,941
Social Services	389,106	**389,821**	367,416
Department of Telephones	—	—	3,422
Women's Secretariat	427	**408**	537
Total Expenditure	$ 4,894,170	**$ 4,873,183**	$ 4,995,928
Deficit for the Year	$ 870,670	**$ 877,946**	$ 395,400

(See Accompanying Notes)

Consolidated Fund
Statement of Changes in Financial Position

For the Year Ended March 31, 1992

(In Thousands of Dollars)

		1992	1991
	Cash Requirements		
Schedule			
	Operations		
	Expenditure	**$ 4,873,183**	$ 4,995,928
	Revenue	**3,995,237**	4,600,528
	Deficit for the Year	**877,946**	395,400
	Non-Cash items included in Deficit for the Year:		
	Amortization of foreign exchange gain	**12,365**	4,605
	Cash required for operations	**890,311**	400,005
	Loans, Investments and Deposits		
11	Disbursements	**2,073,362**	2,462,701
11	Receipts	**1,890,220**	2,429,938
	Cash used for loans, investments, and deposits	**183,142**	32,763
	Cash Requirements	**$ 1,073,453**	$ 432,768
	Financing		
	Proceeds from Debt	**$ 2,542,848**	$ 3,424,563
	Repayment of Debt	**1,746,255**	3,128,574
	Cash from financing	**$ 796,593**	$ 295,989
	Cash and Short-Term Investments		
	Beginning of Year	**$ 195,749**	$ 332,528
	Cash Requirements	**1,073,453**	432,768
	Cash from Financing	**796,593**	295,989
	Cash and Short-Term Investments, End of Year	**$ (81,111)**	$ 195,749

(See Accompanying Notes)

Consolidated Fund
Notes to the Financial Statements

For the Year Ended March 31, 1992

1. Significant Accounting Policies

1a. Reporting Entity

These statements combine transactions of the Consolidated Fund and related sinking funds. The Consolidated Fund is the general fund which receives all revenues unless otherwise specified by law. Spending from the Consolidated Fund is appropriated by the Legislature.

These statements do not account for all financial affairs of the Saskatchewan Government. Other Government entities such as special purpose funds, pension funds, Crown corporations and other agencies, report separately in other financial statements. Only financial transactions to or from these other entities are included in the Consolidated Fund. The net cash expenditures/recoveries for revolving fund operations are charged to expenditure and loans to third parties by revolving funds are reported as Loans — Other.

Summary financial statements which include the financial activities of the Consolidated Fund and other government entities (special purpose funds, Crown corporations, and other agencies) are provided separately.

1b. Basis of Accounting

The financial statements are prepared using the cash basis of accounting modified to allow for an additional 30 days to pay debts incurred in the fiscal year and to collect revenues due in the fiscal year.

The Consolidated Fund's financial transactions are recorded under four categories:

Revenue

Revenue includes taxes, transfers from the Government of Canada, transfers from Crown enterprises, and other revenues.

Expenditure

Expenditure includes payments for goods and services, transfers to other parties, grants, and interest. Capital asset purchases are recorded as expenditure when purchased.

Lending and Investing

Short-term investments are recorded at cost. Gains (losses) on disposal are recorded as revenue (expenditure).

Loans to Crown entities and unrelated parties generally have fixed repayment terms and are interest bearing. Short-term loans to Crown entities are valued at par; all other loans are recorded at cost. Interest received on these loans offsets interest paid on money borrowed for the Crown entity or party.

Equity investments in Crown entities and unrelated parties do not have fixed repayment terms and are noninterest bearing. They are carried at cost. Transfers from Crown entities in respect of equity investments are recorded as revenue when received.

Where the liabilities of a Crown entity significantly exceed the estimated realizable value of its assets and the accumulated deficit is not funded by an appropriation, the loan to, or investment in, that entity will be written down directly to the accumulated deficit.

Financing

Debt is issued for the Consolidated Fund's purposes and for Crown entities. All debt is carried at face value. Foreign currencies have been converted to the Canadian dollar equivalent at the exchange rate in effect at March 31. Discounts and premiums are recorded as expenditure in the year issued. For debt issued for Consolidated Fund operations, foreign exchange gains or losses are included in interest if realized. Unrealized foreign exchange gains and losses are amortized on a straight line basis over the remaining life of the debt issue. Debt acquired for investing in agricultural land is reimbursable from the sale of the land.

Certain debenture issues require payments into a sinking fund. The Consolidated Fund is reimbursed by Crown entities for all sinking fund payments made on debt incurred on their behalf. Sinking funds invest in Province of Saskatchewan debentures as well as securities issued or guaranteed by provincial governments, municipal governments, or the Government of Canada until required to retire debt. The sinking funds calculate earnings according to the following policies.

- Interest income is recorded on the accrual basis.
- Premium/discount on long-term investments is amortized by type of security on a constant yield basis.
- Gains/losses on the sale of long-term investments are recognized in the year transacted.
- Earnings are retained within the sinking funds and are credited directly to the accumulated deficit in respect of debt issued for Consolidated Fund purposes.

Interest on money borrowed for Crown entities is netted against interest reimbursed by the entities. As a result, the reported amount excludes the portion relating to borrowings for those entities. Total interest expense is $1,297,402,000 of which $791,368,000 is reimbursed from other Crown entities resulting in a net charge to the Consolidated Fund of $506,034,000. Discounts, premiums and commissions, and recognized foreign exchange gains and losses were a net charge to the Consolidated Fund of $(3,962,000).

2. Guaranteed Debt, Contingencies, Financial Commitments and Pension Liabilities

(a) **Guaranteed Debt** — At year end, $1,504,273,000 in loans to other parties were guaranteed by the Minister of Finance. Payments on guarantees are treated as a Consolidated Fund expenditure. No payments were pending at year end.

(b) **Lawsuits** — The cost of lawsuits against the Government of Saskatchewan is paid by the Consolidated Fund. Up to $25 million may be paid and up to 50,000 acres of land claimed in the future, depending on the outcome of lawsuits in progress.

Consolidated Fund
Notes to the Financial Statements

(c) **Crop and Revenue Insurance Liability**

- The Consolidated Fund is required to pay deficiencies in the Crop Reinsurance Fund of Saskatchewan if they cannot be recovered from future premiums. At year end, the deficiency of the Crop Reinsurance Fund of Saskatchewan was $151 million. Repayment depends on future premiums exceeding future claims; the Crop Insurance Program is intended to break even over time.
- The Saskatchewan Crop Insurance Corporation administers the Gross Revenue Insurance Plan (GRIP) for the Province. At March 31, 1992 there was a shortfall of $193.5 million in GRIP. The Governments of Saskatchewan and Canada are responsible for providing advances to fund shortfalls on a 35:65 basis. Accordingly, the Consolidated Fund is responsible for $68 million of the March 31, 1992 shortfall. Repayment of advances will depend on future premiums exceeding future claims.

(d) **Financial Commitments** — Obligations to outside organizations under contracts and agreements entered into prior to March 31, 1992, represent financial commitments at year end. Major commitments resulting from special circumstances, extraordinary program commitments, or capital contracts include:

- Canada-Saskatchewan Crop Drought Assistance Agreement: $55,917,600 payable to the Government of Canada in four remaining equal yearly installments.
- Cumberland House Development Agreement: $9,800,000 payable over the next six years.
- Weyerhauser Canada Ltd. Agreement re: road maintenance and construction; term indefinite; five year estimate of commitment, $15,605,000.
- NorSask Forest Products Ltd. Agreement re: road reconstruction, payable 1993-94 and 1997-98, $8,900,000.
- Payout to the investors of First Investors Corporation Ltd. and Associated Investors of Canada, $7,426,654.
- Revenue sharing futures, payable to rural municipalities for assistance in road and bridge programs, $22,184,036.

(e) **Pension Plans and Obligations** — The Government of Saskatchewan is the sponsor of several defined benefit pension plans. These plans along with the Public Employees (Government Contributory) Annuity Fund, an annuity underwriting operation, are included in the following table.

Actuarial valuations are performed using the accrued benefit actuarial cost method with salary projection. The actuarial valuation was based on a number of assumptions about future events such as inflation rates, interest rates, wage and salary increases, employee turnover and mortality. The assumptions used reflect the Government's best estimates of expected long-term rates and short term forecasts.

The Public Service Superannuation Plan is a defined benefit plan and is unfunded. Employee contributions are recorded as revenue of the Consolidated Fund; pension payments are recorded as expenditures of the Consolidated Fund. The unfunded pension liability is not recorded in the financial statements.

The Public Employees' (Government Contributory) Superannuation Plan is a defined contribution plan and has not incurred an unfunded liability.

The unfunded pension liability is as follows:

(In Thousands of Dollars)

Plan Name	Actuarial Valuation		Projected Unfunded Liability March 31, 1992*
	Valuation Date	Unfunded Liability	
Public Service Superannuation Plan	March 31, 1988	$ 776,831	$ 834,683
Teachers' Superannuation Plan**	June 30, 1989	1,572,000	2,036,724
Members of the Legislative Assembly Superannuation Plan	March 31, 1991	19,657	19,852
Judges of the Provincial Court Superannuation Plan	March 31, 1991	10,517	11,758
Anti-TB League Employees Superannuation Plan	March 31, 1992	2,333	2,333
Saskatchewan Transportation Company Employees Superannuation Plan	March 31, 1992	2,039	2,039
Public Employees (Government Contributory) Annuity Fund	March 31, 1992	1,752	1,752
Saskatchewan Pension Plan***	December 31, 1991	43,200	43,200
Total Pension Liability		$ 2,428,329	$ 2,952,341

* Projections to March 31, 1992 were calculated by an actuary in March, 1992, except for Saskatchewan Pension Plan where the December 31, 1991 unfunded liability is shown.

** The Teachers' Superannuation Plan is administered by the Teachers' Superannuation Commission, all other plans are administered by the Public Employees Benefits Agency of the Department of Finance.

*** Subsequent to March 31, 1992, *The Saskatchewan Pension Plan Amendment Act, 1992* was passed. This Act eliminated the guaranteed minimum pension (GMP) from all existing and future payments. With the elimination of the GMP, the Saskatchewan Pension Plan is fully funded.

Consolidated Fund
Notes to the Financial Statements

3. Restructuring of Debt

A restructuring of debt for certain Crown entities resulted in an increase in "Debt for Consolidated Fund — Operations" of $1,773,728,869. This consists of debt previously reimburseable from Saskatchewan Water Corporation of $183,710,630, Saskatchewan Property Management Corporation of $715,018,239 and Crown Investments Corporation of Saskatchewan (CIC) of $875,000,000.

Debt reimburseable from Saskatchewan Economic Development Corporation totalling $104,333,908 was transferred to CIC at March 31, 1992 and is reported as debt reimburseable from CIC.

Loans due to the Consolidated Fund from CIC of $875,000,000 were converted to an equity investment in CIC. A portion of the investment in CIC held by the Saskatchewan Heritage Fund and equal to CIC's deficit of $583,947,000 at December 31, 1991 was written off.

4. Budget Information

Estimates introduced into the Legislative Assembly in April, 1991 were not approved prior to the dissolution of the Legislature on June 23, 1991. The revenue budget amounts shown were forecasted by the new administration in December, 1991. The budget figures shown for expenditures are comprised of funding provided by supply bills passed by the Legislative Assembly and special warrants approved through December, 1991. These budget figures also include forecasted amounts for statutory appropriations.

5. Related Party Transactions

Approximately $130,107,000 of transactions between government departments and Saskatchewan Property Management Corporation (SPMC) were carried on during the year. These transactions occurred at amounts intended to recover SPMC's cost of providing service.

6. Comparative Information

Certain of the 1991 figures have been reclassified to conform with the current year presentation; however with regard to the expenditures, the figures are reported on the same basis as the Estimates for the prior year.

7. Subsequent Events

- Subsequent to March 31, 1992, *The Heritage Fund (Saskatchewan) Repeal Act* was passed. This Act terminated the Saskatchewan Heritage Fund after March 31, 1992 and transferred all assets and liabilities at their book value to the Consolidated Fund on April 1, 1992.

  Book value of assets at March 31, 1992 was $1,231,559,000. Liabilities consist of a loan from the Consolidated Fund of $184,436,000. With the transfer of the liabilities, Consolidated Fund debt will be increased by $184,436,000.

- On September 22, 1992 the Government of Saskatchewan and the Government of Canada signed a cost sharing agreement respecting treaty land entitlements. Under the agreement the Government of Saskatchewan and the Government of Canada committed a maximum of $503.4 million. The Government of Saskatchewan's share of these commitments is for a maximum of $246.6 million. Up to $136 million will be due and payable over 12 years, up to $95.6 million will be due and payable over 15 years and up to $15 million for Rural Municipality and School Division tax loss compensation will be due and payable as land transfers achieve reserve status.

Consolidated Fund Loans to Crown Entities

Schedule 1

As at March 31, 1992

			(In Thousands of Dollars)	
Short-Term Loans			**1992**	1991*
Agricultural Credit Corporation of Saskatchewan			**$ 43,157**	$ 20,611
Crown Investments Corporation of Saskatchewan			**38,768**	47,282
Municipal Financing Corporation of Saskatchewan			**13,227**	33,553
Saskatchewan Crop Insurance Corporation			**9,381**	26,533
Saskatchewan Economic Development Corporation			**—**	49,097
Saskatchewan Power Corporation			**114,013**	164,352
Saskatchewan Water Corporation			**10,831**	102,560
Total Short-Term Loans			**229,377**	443,988
Long-Term Loans	**Principal Outstanding**	**Sinking Fund Equity**		
Agricultural Credit Corporation of Saskatchewan	**$ 609,843**	**$ —**	**609,843**	609,843
Crown Investments Corporation of Saskatchewan	**2,167,233**	**8,812**	**2,158,421**	2,461,115
Municipal Financing Corporation of Saskatchewan	**79,667**	**—**	**79,667**	82,489
Saskatchewan Crop Insurance Corporation	**172,080**	**—**	**172,080**	172,080
Saskatchewan Economic Development Corporation	**—**	**—**	**—**	70,566
Saskatchewan Heritage Fund	**184,436**	**—**	**184,436**	184,436
Saskatchewan Housing Corporation	**317,304**	**—**	**317,304**	317,304
Saskatchewan Power Corporation	**1,595,284**	**271,372**	**1,323,912**	1,340,085
Saskatchewan Property Management Corporation	**—**	**—**	**—**	692,844
Saskatchewan Telecommunications	**781,789**	**152,843**	**628,946**	703,556
Saskatchewan Water Corporation	**1,030**	**271**	**759**	19,856
Total Long-Term Loans	**$ 5,908,666**	**$ 433,298**	**5,475,368**	6,654,174
Less: Provision for Loss			**—**	75,274
Total Loans to Crown Entities			**$ 5,704,745**	$ 7,022,888

* Amounts shown are net of sinking fund equity.

Consolidated Fund Loans – Other

Schedule 2

As at March 31, 1992

(In Thousands of Dollars)

	1992		1991	
Community Services				
Agricultural Service Centres Agreement — Shareable		$ 2,711		$ 3,074
Loans to Municipalities Pursuant to Downtown Development Agreements		—		8,278
Winter Works Employment Program — Federal-Provincial		1,183		1,638
Economic Diversification and Trade				
Economic Development Loans	$ 13,824		$ 13,250	
Less: Provision for Doubtful Accounts	1,768	12,056	1,447	11,803
Hudson Bay Mining and Smelting Co. Ltd.		1,176		—
Education				
Student Loan Program		110,320		107,277
Finance				
Treasury Advances		488		514
University of Saskatchewan	$ 2,198		$ 2,208	
Less: Equity in Sinking Fund	1,629	569	1,418	790
Saskatchewan Crop Insurance Corporation				
Advances to the Saskatchewan Crop Insurance Fund pursuant to The Crop Insurance Act		—		3,878
Other		1,478		2,228
Total Loans — Other		$ 129,981		$ 139,480

Consolidated Fund Investments — Other

Schedule 3

As at March 31, 1992

(In Thousands of Dollars)

	1992	1991
Investments in Co-operatives:		
Hudson Bay Dehydrators Mutual Limited	$ 4	$ 4
Paradise Hill Seed Cleaning Co-operative Limited	—	10
Saskatchewan Municipal Debentures	4,200	—
Total Investments — Other	$ 4,204	$ 14

The market value of Long-Term Investments in bonds at March 31, 1992 is $4,200,000.

Consolidated Fund Debt by Allocation

Schedule 4

As at March 31, 1992

(In Thousands of Dollars)

Reimbursable Debt	Promissory Notes	Debentures*	**Total 1992**	Total 1991
Crown Corporations				
Agricultural Credit Corporation of Saskatchewan	$ 43,157	$ 609,843	**$ 653,000**	$ 630,454
Crown Investments Corporation of Saskatchewan	38,768	2,167,233	**2,206,001**	2,514,207
Municipal Financing Corporation of Saskatchewan	13,227	79,667	**92,894**	116,042
Saskatchewan Crop Insurance Corporation	181,461	—	**181,461**	198,613
Saskatchewan Economic Development Corporation	—	—	**—**	119,663
Saskatchewan Housing Corporation	—	317,304	**317,304**	317,304
Saskatchewan Power Corporation	114,013	1,595,284	**1,709,297**	1,769,113
Saskatchewan Property Management Corporation	—	—	**—**	693,620
Saskatchewan Telecommunications	—	781,789	**781,789**	843,305
Saskatchewan Water Corporation	10,831	1,030	**11,861**	124,247
Total Crown Corporations	401,457	5,552,150	**5,953,607**	7,326,568
Other				
Federal/Municipal	—	4,343	**4,343**	4,995
Investment in Agricultural Land	—	184,436	**184,436**	184,436
University of Saskatchewan	—	2,198	**2,198**	2,208
Total Other	—	190,977	**190,977**	191,639
Total Reimbursable Debt	401,457	5,743,127	**6,144,584**	7,518,207
Non-Reimbursable Debt				
Consolidated Fund — Operations	444,231	6,626,167	**7,070,398**	4,932,216
Gross Debt	845,688	12,369,294	**13,214,982**	12,450,423
Less: Equity in Sinking Funds (for the purpose of)**				
Crown Corporations	—	433,298	**433,298**	412,842
Consolidated Fund Operations	—	27,114	**27,114**	15,298
Other — University of Saskatchewan	—	1,629	**1,629**	1,418
Total Equity in Sinking Funds	—	462,041	**462,041**	429,558
Debt* **	$ 845,688	$ 11,907,253	**$ 12,752,941**	$ 12,020,865

Debt repayable in foreign currency has been restated in Canadian dollar equivalents.

* See Schedule 7 for information on Debentures by Source, and Detail of Public Debentures.

** See Schedule 8 for information on Sinking Funds.

*** See Schedule 9 for information on Debt by Maturity.

Consolidated Fund Schedule 5
Funds Held on Behalf of Crown Entities and Others

As at March 31, 1992

	(In Thousands of Dollars)	
	1992	1991
Agricultural Development Fund	**$ 1,956**	$ 9,878
Energy and Mines Trust Account	**952**	1,185
Environmental Protection Fund	**3,051**	4,377
Fish and Wildlife Development Fund	**2,220**	2,675
Forest Renewal and Development Fund	**3,212**	2,666
Oil and Gas Environmental Fund	**1,752**	1,635
Public Employees' Dental Fund	**6,465**	6,429
Public Trustee's Trust Account	**1,508**	2,028
Queen's Bench Court Accounts	**9,546**	9,066
Saskatchewan Alcohol and Drug Abuse Commission	**1,162**	669
Saskatchewan Crop Insurance Corporation	**237,828**	—
Saskatchewan Grain Car Corporation—Operating	**1,534**	1,311
Saskatchewan Heritage Fund	**386,752**	453,538
Saskatchewan Liquor Board	**117,519**	70,000
Student Aid Fund—General	**55,135**	44,573
Victims' Fund	**4,384**	2,665
Wetlands Conservation Corporation	**653**	1,331
Other	**12,654**	9,050
Conditional Receipts	**6,632**	5,214
Total Funds Held	**$ 854,915**	$ 628,290

Consolidated Fund Schedule 6
Write-offs and Provisions for Losses

For the Year Ended March 31, 1992

	(In Thousands of Dollars)	
	1992	1991
Loans to Crown Entities		
Saskatchewan Economic Development Corporation	**$ (75,274)**	$ 11,295
Saskatchewan Property Management Corporation	**713,377**	—
Saskatchewan Water Corporation	**182,283**	—
Loans — Other	**24,289**	(784)
Investments — Other	**5,010**	—
Total Write-offs and Provisions	**$ 849,685**	$ 10,511

Consolidated Fund
Debentures Outstanding by Source

Schedule 7

As at March 31, 1992

	(In Thousands of Dollars)	
	1992	1991
Canada Pension Plan Debentures	**$ 1,734,010**	$ 1,686,077
Agricultural Service Centre Agreements	**3,947**	4,393
Municipal Development Loan Fund Debentures	**170**	275
Debentures Issued Under the Authority of the Federal-Provincial Employment Program	**226**	328
Public Issue Debentures*	**10,630,941**	9,716,850
Total Debentures	**$ 12,369,294**	$ 11,407,923

*See detail on Public Issue Debentures below.

Public Issue Debentures

Date of Issue	*Date of Maturity*	*Interest Rate %*	*Interest Payments*	*Currency*	*Purpose of Issue*	*Amount Outstanding*	*Total Issue Outstanding*	*Equity of Applicable Sinking Fund*	*Sinking Fund Contribution 1991-92*
June 30/82	June 30/92	15⅝	Annual	U.S.	SaskPower	46,452,384	46,452,384*	....	....
(The original issue of 6¼% 100,000,000 Swiss Franc debentures has been converted to U.S. dollars; Non Callable; Payable in Zurich)									
July 25/85	July 25/92	7⅞	Semiannual	Can.	Consolidated Fund	61,629,173	61,629,173	....	....
(The original issue of 15,000,000,000 Yen has been converted by forward contract to Canadian dollars; Non Callable; Payable in Tokyo)									
Aug. 25/82	Aug. 15/92	15	Annual	U.S.	CIC .... SaskPower ...	66,560,000 100,000,000*	166,560,000	....	....
(CIC's share of 15% $50,000,000 U.S. debentures has been converted by forward contract to $66,560,000 Canadian with an effective interest rate of 13.58%; Non Callable; Payable in New York)									
Dec. 1/89	Dec. 1/92	10¾	Annual	Can.	CIC	191,636,800	191,636,800	....	....
(The Minister of Finance has amended the interest rate for the year ending December 1, 1992 to 10¾%. These bonds are convertible to shares in Potash Corporation of Saskatchewan Inc.; Payable at any financial institution in Saskatchewan)									
Feb. 25/88	Feb. 25/93	9¾	Semiannual	Can.	Consolidated Fund .... ACS .... CIC	50,000,000 50,000,000 100,000,000	200,000,000	....	....
(Non Callable; Payable at any Canadian branch of The Royal Bank of Canada)									
March 24/88	March 24/93	9¼	Semiannual	Can.	CIC .... Consolidated Fund	100,000,000 100,000,000	200,000,000	....	....
(Non Callable; Payable at any Canadian branch of The Royal Bank of Canada)									
April 1/63	April 1/93	5¼	Semiannual	Can.	Consolidated Fund	4,000,000	4,000,000	8,744,670	60,000
(Non Callable; Payable at any Canadian branch of The Royal Bank of Canada)									
May 29/86	May 29/93	8.653	Annual	Can.	CIC .... Consolidated Fund	40,903,141 40,903,142	81,806,283	....	....
(The original 6.4% 10,000,000,000 Yen loan has been converted by forward contract to Canadian dollars with an effective interest rate of 8.653%; Non Callable; Payable in Tokyo)									
Nov. 10/88	Nov. 10/93	10¼	Annual	Can.	Consolidated Fund .... CIC	100,000,000 150,000,000	250,000,000	....	....
(Non Callable; Payable in Regina, London, Frankfurt/Main, Paris, Geneva, Brussels, Luxembourg)									
Nov. 10/88	Nov. 10/93	10.05	Semiannual	Can.	Consolidated Fund	50,000,000	50,000,000	....	....
(The original 5.70% 5,276,485,000 Yen loan has been converted by forward contract to Canadian dollars with an effective rate of 10.05%; Non Callable; Payable in Tokyo)									

Consolidated Fund Public Issue Debentures

Schedule 7

Date of Issue	*Date of Maturity*	*Interest Rate %*	*Interest Payments*	*Currency*	*Purpose of Issue*	*Amount Outstanding*	*Total Issue Outstanding*	*Equity of Applicable Sinking Fund*	*Sinking Fund Contribution 1991-92*
Jan. 15/64	Jan. 15/94	5½	Semiannual	Can.	CIC	3,769,000	3,769,000	5,566,463	65,958
(Callable in whole but not in part on any interest payment date on or after January 15, 1991; Payable at any Canadian branch of the Royal Bank of Canada)									
Feb. 23/89	Feb. 23/94	10½	Annual	Can.	Consolidated Fund	300,000,000	300,000,000	....	....
(Non Callable; Payable in Regina, London, Frankfurt/Main, Paris, Geneva, Brussels, Luxembourg)									
Feb. 27/91	April 15/94	10½	Semiannual	Can.	Consolidated Fund .... ACS .... CIC	125,000,000 50,000,000 75,000,000	250,000,000	....	....
(Non Callable; Payable at any Canadian branch of the Royal Bank of Canada)									
June 10/91	June 10/94	10	Annual	Can.	Consolidated Fund .... CIC	225,000,000 25,000,000	250,000,000	....	....
(Non Callable; Payable in Regina, London, Frankfurt/Main, Paris, Geneva, Brussels and Luxembourg)									
Nov. 21/89	Nov. 21/94	10	Semiannual	Can.	CIC .... Consolidated Fund	20,000,000 530,000,000	550,000,000	....	....
(Non Callable; The original issue of $300,000,000 debentures was re-opened August 13, 1991 and an additional $250,000,000 debentures were sold; Payable at any Canadian branch of the Royal Bank of Canada)									
March 2/88	March 2/95	9⅝	Semiannual	Can.	ACS	200,000,000	200,000,000	....	....
(Non Callable; Payable at any Canadian branch of The Royal Bank of Canada)									
June 5/90	June 5/95	12¼	Semiannual	Can.	Consolidated Fund	300,000,000	300,000,000	....	....
(Non Callable; Payable at any Canadian branch of The Royal Bank of Canada)									
June 12/90	June 12/95	11.31	Semiannual	Can.	Consolidated Fund	33,960,039	33,960,039	....	....
(The original 7% 4,500,000,000 Yen loan has been swapped into Canadian dollars with an effective rate of 11.31%; Non Callable; Payable in Tokyo)									
June 28/91	June 28/95	10.32	Annual	Can.	Consolidated Fund	81,026,577	81,026,577	....	....
(The original 7.3% 10,000,000,000 Yen loan has been swapped into Canadian dollars with an effective rate of 10.32%; Non Callable; Payable in Tokyo)									
Oct. 1/65	Oct. 1/95	5½	Semiannual	Can.	Consolidated Fund	4,000,000	4,000,000	5,951,595	60,000
(Callable in whole but not in part on or after October 1, 1993; Payable at any Canadian branch of The Royal Bank of Canada)									
Nov. 1/90	Nov. 1/95	11.70	Semiannual	Can.	Consolidated Fund	11,664,000	11,664,000	....	....
(The original 9% $10,000,000 U.S. debentures have been swapped into $11,664,000 Canadian with an effective interest rate of 11.70%; Non Callable; Payable in New York)									
Feb. 21/91	Feb. 21/96	10¾	Semiannual	Can.	Consolidated Fund	250,000,000	250,000,000	....	....
(Non Callable; Payable at any Canadian branch of the Royal Bank of Canada)									
April 1/81	April 1/96	13⅜	Semiannual	Can.	SaskPower .... SaskTel .... CIC	18,364,000 73,955,500 55,591,500	147,911,000	....	....
(Non Callable; Payable at any Canadian branch of The Royal Bank of Canada)									
April 16/86	April 16/96	9¾	Semiannual	Can.	Consolidated Fund .... CIC	165,000,000 35,000,000	200,000,000	....	....
(Non Callable; Payable at any Canadian branch of The Royal Bank of Canada)									
Sept. 17/86	Sept. 17/96	9	Semiannual	Can.	Consolidated Fund	285,000,000	285,000,000	....	....
(The original issue of $200,000,000 was re-opened April 17, 1987 and an additional $85,000,000 was issued; Non Callable; Payable at any Canadian branch of the Royal Bank of Canada)									

Consolidated Fund Public Issue Debentures

Schedule 7

Date of Issue	Date of Maturity	Interest Rate %	Interest Payments	Currency	Purpose of Issue	Amount Outstanding	Total Issue Outstanding	Equity of Applicable Sinking Fund	Sinking Fund Contribution 1991-92
Dec. 11/86	Dec. 11/96	9	Semiannual	Can.	Consolidated Fund	106,326,000	106,326,000	....	....
(Non Callable; Payable at any Canadian branch of the Royal Bank of Canada)									
Feb. 4/92	Feb. 4/97	8 1/8	Semiannual	Can.	Consolidated Fund .... CIC	200,000,000 50,000,000	250,000,000	....	....
(Non Callable; Payable at any Canadian branch of the Royal Bank of Canada)									
April 8/87	April 8/97	10.906	Semiannual	Can.	Consolidated Fund	45,799,385	45,799,385	....	....
(The original issue of 5 1/2% 5,000,000,000 Yen loan has been converted by forward contract to Canadian dollars resulting in an all-in-cost of 10.906%; Non Callable; Payable in Tokyo)									
Oct. 22/90	Oct. 22/97	9.672	Semiannual	Can.	Consolidated Fund	241,683,775	241,683,775	....	....
(The original issue of 400,000,000 Deutsche Marks has been swapped into 334,048,065 Swiss Francs and further swapped into Canadian dollars with an internal rate of return of 9.672%; Non Callable; Payable in Frankfurt/Main, Zurich, London, Luxembourg)									
Nov. 27/87	Nov. 27/97	9.583	Annual	Can.	Consolidated Fund	75,175,979	75,175,979	....	....
(The original issue of 5 1/4% 100,000,000 Swiss Francs has been converted by forward contract to Canadian dollars resulting in an all-in-cost of 9.583%; Non Callable; Payable in Zurich)									
Feb. 15/73	Feb. 15/98	7 3/4	Semiannual	Can.	SaskPower .... SaskTel	25,000,000 5,000,000	30,000,000	25,559,314	450,000
(Callable in whole but not in part on or after February 15, 1993; Payable at any Canadian branch of the Royal Bank of Canada)									
Feb. 17/88	Feb. 17/98	8.014	Annual	Can.	Consolidated Fund	111,692,874	111,692,874	....	....
(The original issue of 4 3/4% 150,000,000 Swiss Francs has been converted by forward contract to Canadian dollars resulting in an all-in-cost of 8.014%; Non Callable; Payable in Zurich)									
Feb. 2/88	May 1/98	10 1/4	Semiannual	Can.	Consolidated Fund	10,700,000	10,700,000	....	....
(Non Callable; Payable at any Canadian branch of the Royal Bank of Canada)									
July 3/91	July 3/98	10 1/8	Semiannual	Can.	Consolidated Fund .... CIC	300,000,000 300,000,000	600,000,000	....	....
(The original issue of $300,000,000 debentures was re-opened on August 13, 1991 and an additional $300,000,000 debentures were sold; Non Callable; Payable at any Canadian branch of the Royal Bank of Canada)									
Feb. 19/92	Feb. 19/99	9.14	Annual	Can.	Consolidated Fund	220,784,929	220,784,929	....	....
(The original issue of 8 1/4% 300,000,000 Deutsche Mark has been converted to Canadian dollars resulting in an all-in-cost of 9 1/4%; Non Callable; Payable in Frankfurt)									
Dec. 3/73	Dec. 3/98	8 1/4	Semiannual	Can.	SaskPower .... SaskTel	15,000,000 15,000,000	30,000,000	16,840,563	300,000
(Callable in whole but not in part on any interest payment date on or after December 3, 1993; Payable at any Canadian branch of the Royal Bank of Canada)									
July 6/89	July 6/99	9 7/8	Semiannual	Can.	Consolidated Fund .... CIC .... SaskPower ...	225,000,000 25,000,000 50,000,000	300,000,000	....	....
(Non Callable; Payable at any Canadian branch of the Royal Bank of Canada)									
Dec. 2/74	Dec. 2/99	10	Semiannual	Can.	SaskPower .... SaskTel	20,000,000 25,000,000	45,000,000	24,658,856	450,000
(Callable in whole but not in part on any interest payment date on or after December 2, 1994; Payable at any Canadian branch of the Royal Bank of Canada)									
June 2/80	June 2/00	11 3/4	Semiannual	Can.	SaskPower .... SaskTel	50,000,000 25,000,000	75,000,000	17,767,973	750,000
(Callable in whole but not in part on any interest payment date on or after June 2, 1997; Payable at any Canadian branch of the Royal Bank of Canada)									

Consolidated Fund
Public Issue Debentures

Schedule 7

Date of Issue	Date of Maturity	Interest Rate %	Interest Payments	Currency	Purpose of Issue	Amount Outstanding	Total Issue Outstanding	Equity of Applicable Sinking Fund	Sinking Fund Contribution 1991-92
July 12/90	July 12/00	11¼	Semiannual	Can.	Consolidated Fund CIC	425,000,000 25,000,000	450,000,000	....	....
(The original issue of $250,000,000 was re-opened October 11, 1990 and an additional $200,000,000 was issued; Non Callable; Payable at any Canadian branch of the Royal Bank of Canada)									
Aug. 17/90	Aug. 17/00	10.57	Annual	Can.	Consolidated Fund	146,660,000	146,660,000	....	....
(The original issue of 7% 200,000,000 Swiss Franc debentures have been swapped into Canadian dollars with an internal rate of return of 10.57%; Non Callable; Payable in Zurich)									
Nov. 3/75	Nov. 3/00	9⅞	Semiannual	Can.	SaskPower SaskTel	2,962,857 2,222,143	5,185,000	2,436,120	51,850
(Callable in whole but not in part on any interest payment date on or after November 3, 1995; Payable at any Canadian branch of the Royal Bank of Canada)									
Jan. 9/91	Jan. 9/01	11	Semiannual	Can.	Consolidated Fund CIC ACS	285,000,000 75,000,000 140,000,000	500,000,000	....	....
(The original issue of $300,000,000 was re-opened February 27, 1991 and an additional $200,000,000 was issued; Non Callable; Payable at any Canadian branch of the Royal Bank of Canada)									
April 1/76	April 1/01	10¼	Semiannual	Can.	SaskPower SaskTel	50,000,000 25,000,000	75,000,000	30,825,460	750,000
(Callable April 1, 1996 in whole or on any interest payment date thereafter; Payable at any Canadian branch of the Royal Bank of Canada)									
April 10/91	April 10/01	10.57	Annual	Can.	Consolidated Fund	145,360,000	145,360,000	....	....
(The original issue of 7⅛% 200,000,000 Swiss Franc debentures has been swapped to Canadian dollars with an effective cost of funds of 10.57%; Non Callable; Payable in Zurich)									
Mar. 28/91	June 1/01	10¾	Semiannual	Can.	Consolidated Fund	150,000,000	150,000,000	....	....
(The original issue of $100,000,000 was re-opened on May 22, 1992 and an additional $50,000,000 debentures issued; Non Callable; Payable at any Canadian branch of the Royal Bank of Canada)									
Mar. 28/91	June 1/01	8¾	Semiannual	Can.	CIC	150,000,000	150,000,000	....	....
(The original issue of $100,000,000 was re-opened on May 22, 1992 and an additional $50,000,000 debentures issued; Non Callable; Payable at any Canadian branch of the Royal Bank of Canada)									
Feb. 1/77	Feb. 1/02	9	Semiannual	Can.	SaskPower SaskTel	50,000,000 25,000,000	75,000,000	28,818,750	750,000
(Callable February 1, 1997 or on any interest payment date thereafter in whole but not in part; Payable at any Canadian branch of the Royal Bank of Canada)									
Dec. 1/82	Dec. 1/02	13	Semiannual	Can.	SaskTel SaskPower	75,000,000 75,000,000	150,000,000	24,003,774	1,500,000
(Callable in whole but not in part on any interest payment date on or after Dec. 1, 2000; Payable at any Canadian branch of the Royal Bank of Canada)									
March 30/83	March 30/03	12¼	Semiannual	Can.	SaskPower SaskTel CIC	127,066,000 25,000,000 222,934,000	375,000,000	51,377,431	3,750,000
(The original issue of $150,000,000 was re-opened December 21, 1983 — $125,000,000 and April 30, 1985 — $100,000,000; Callable in whole but not in part on any interest payment date on or after March 30, 2001; Payable at any Canadian branch of the Royal Bank of Canada)									
June 15/78	June 15/03	9½	Semiannual	Can.	SaskPower SaskTel	45,000,000 30,000,000	75,000,000	24,043,968	750,000
(Callable as a whole on June 15, 1998 or on any interest payment date thereafter; Payable at any Canadian branch of the Royal Bank of Canada)									
May 15/79	May 15/04	10	Semiannual	Can.	SaskPower SaskTel	60,000,000 40,000,000	100,000,000	27,864,379	1,000,000
(Callable in whole but not in part on May 15, 1999 or on any interest payment date thereafter; Payable at any Canadian Branch of the Royal Bank of Canada)									

Consolidated Fund
Public Issue Debentures

Schedule 7

Date of Issue	*Date of Maturity*	*Interest Rate %*	*Interest Payments*	*Currency*	*Purpose of Issue*	*Amount Outstanding*	*Total Issue Outstanding*	*Equity of Applicable Sinking Fund*	*Sinking Fund Contribution 1991-92*
Dec. 30/86	Dec. 30/04	9⅝	Semiannual	Can.	SaskPower	89,300,000			
					CIC	10,700,000	100,000,000	....	....
(Non Callable; Payable at any Canadian branch of the Royal Bank of Canada)									
Nov. 15/76	Nov. 15/06	8.70	Semiannual	U.S.	SaskPower	74,565,000			
					SaskTel	49,710,000	124,275,000*	48,861,131	1,242,750
(Callable November 15, 1991 in whole or in part by lot thereafter; Payable in New York)									
May 15/77	May 15/07	8⅝	Semiannual	U.S.	SaskPower	69,211,800			
					SaskTel	46,141,200	115,353,000*	30,341,210	1,153,530
(Callable in whole or in part on May 14, 1992 or on subsequent dates; Payable in New York)									
March 2/83	March 1/08	9	Annual	Can.	CIC	50,000,000	50,000,000	....	....
(Non Callable; Payable in London and Toronto)									
April 15/78	April 15/08	9¼	Semiannual	U.S.	SaskPower	68,979,000			
					SaskTel	45,986,000	114,965,000*	23,864,479	1,149,650
(Callable in whole or in part on April 15, 1993 or on subsequent dates; Payable in New York)									
Jan. 18/90	Jan. 18/10	10	Semiannual	Can.	Consolidated Fund	300,000,000	300,000,000	6,566,753	3,000,000
(Non Callable; Payable at any Canadian branch of the Royal Bank of Canada)									
Mar. 14/91	April 10/14	10¼	Semiannual	Can.	Consolidated Fund	325,370,000	325,370,000	....	....
(These debentures were issued with warrants giving the investors the right to purchase additional bonds at any time until April 10, 1992 — $25,370,000 warrants were exercised prior to March 31, 1992; Payable at any Canadian branch of the Royal Bank of Canada)									
Dec. 1/65	Dec. 1/15	5⅛	Semiannual	Can.	U. of S.	458,379			
					Consolidated Fund	1,638,004	2,096,383	....	....
(Payable in blended semi-annual payments of principal and interest totalling $76,399.60. Prepayable in whole or in part any time prior to December 1, 2015, without penalty; Payable in Ottawa)									
Dec. 20/90	Dec. 15/20	9⅜	Semiannual	U.S.	Consolidated Fund	100,000,000			
					SaskPower ...	100,000,000			
					SaskTel	100,000,000	300,000,000*	2,452,843	2,369,056
(Non Callable; Payable in New York)									
Feb. 26/91	Feb. 15/21	9⅛	Semiannual	U.S.	Consolidated Fund	200,000,000	200,000,000*	2,420,472	2,376,407
(Non Callable; Payable in New York)									
Feb. 4/92	Feb. 4/22	9.6	Semiannual	Can.	SaskPower	150,000,000	150,000,000	....	....
(Non Callable; Payable at any Canadian branch of the Royal Bank of Canada									
							10,440,842,581	408,966,204	21,979,201
*Adjustment to reflect conversion of debentures quoted in foreign currencies to Canadian dollars using the exchange rate in effect at March 31, 1992 (U.S. $1.1899)							190,098,518		
Total							$ 10,630,941,099	$ 408,966,204	$ 21,979,201

Consolidated Fund Summary of Sinking Funds

Schedule 8

For the Year Ended March 31, 1992

(In Thousands of Dollars)

	1992				1991
	Consolidated Fund Share	**Crown Entities' Share**	**Other Enterprises' Share**	**Total**	Total
Balance, Beginning of Year	$ 15,298	$ 412,842	$ 1,418	$ 429,558	$ 455,215
Contributions Made During the Year	6,671	17,840	35	24,546	20,222
Earnings in the Year	2,076	49,273	176	51,525	47,365
	24,045	479,955	1,629	505,629	522,802
Deduct: Funds Applied on Redemption	—	43,588	—	43,588	93,244
Transfer to Consolidated Fund Share	3,069	(3,069)	—	—	—
Balance, End of Year	$ 27,114	$ 433,298	$ 1,629	$ 462,041	$ 429,558

Consolidated Fund Debt by Maturity

Schedule 9

As at March 31, 1992

(In Thousands of Dollars)

	1992					1991
Year of Maturity	**Canadian Dollar Debt**	**Foreign Debt (Canadian Dollars)**	**Gross (Canadian Dollars)**	**Sinking Fund**	**Total (Canadian Dollars)**	Total* (Canadian Dollars)
1991-92	$ —	$ —	$ —	$ —	$ —	$ 2,058,344
1992-93	1,558,807	174,264	1,733,071	36,145	1,696,926	1,001,281
1993-94	787,689	—	787,689	27,137	760,552	763,956
1994-95	1,305,622	—	1,305,622	—	1,305,622	805,622
1995-96	743,574	—	743,574	7,581	735,993	655,958
1996-97	1,054,900	—	1,054,900	—	1,054,900	—
1-5 years	5,450,592	174,264	5,624,856	70,863	5,553,993	5,285,161
6-10 years	3,911,003	—	3,911,003	147,178	3,763,825	3,140,020
11-15 years	1,370,665	147,875	1,518,540	176,151	1,342,389	1,538,398
16-20 years	815,662	274,055	1,089,717	62,976	1,026,741	1,177,269
21-25 years	325,916	594,950	920,866	—	920,866	300,667
26-30 years	150,000	—	150,000	4,873	145,127	579,350
	$ 12,023,838	$ 1,191,144	$ 13,214,982	$ 462,041	$ 12,752,941	$ 12,020,865

The debentures in U.S. dollars have been converted to Canadian dollars at the exchange rate in effect at March 31, 1992 (1.1899) and March 31, 1991 (1.1587).

* Amounts shown are net of sinking fund equity.

Consolidated Fund Guaranteed Debt

Schedule 10

As at March 31, 1992

	(In Thousands of Dollars) 1992	1991
Crown Corporations		
The Municipal Financing Corporation Act		
Guaranteed Debentures	**$ 26,000**	$ 33,000
CIC Mineral Interest Corporation (formerly Potash Corporation of Saskatchewan)		
Royal Trust, London Life Lease	**25,335**	27,594
T.D., Mutual Life, London Life Lease	**34,074**	36,535
Royal Trust Lease	**22,944**	24,459
The Power Corporation Act		
I.A.C. Limited — Dragline Lease	**24,464**	25,382
Manalta Coal*	**39,111**	40,200
Saskatchewan Power Savings Bonds		
Series I — Series V-E (matured)	**802**	126,091
Series VI	**110,165**	113,408
Series VII	**170,233**	—
The Saskatchewan Development Fund Act		
Guaranteed Investments	**3,033**	3,282
The Saskatchewan Telecommunications Act		
Credit Telebonds	**32,534**	33,941
Interest Telebonds	**62,343**	61,775
	551,038	525,667
Other		
The Agricultural Societies Act		
Loans to Exhibition Associations	**669**	526
The Community Bond Act**	**7,475**	1,050
The Co-operatives Guarantee Act		
Saskatchewan Co-op Credit Society — Loans to Co-operatives	**388**	553
The Farmers' Counselling and Assistance Act	**33,461**	32,338
The Breeder Associations Loan Guarantee Program	**8,463**	1,019
The Feeder Associations Loan Guarantee Program	**22,269**	17,725
The Government Organizations Act	**500**	652
The Department of Highways and Transportation Act	**532**	605
The Housing and Special Care Homes Act		
Senior Citizens Housing	**944**	1,026
The Industry and Commerce Development Act		
Haro Financial Corporation	**210,122**	—
Loans to Small Business	**1,033**	1,346
Saskferco Products Inc.	**274,867**	267,660
The NewGrade Energy Inc. Act		
NewGrade Energy Inc.	**341,263**	338,420
The Pulp and Paper Mills Act		
Weyerhaeuser Canada Ltd.	**51,249**	51,249
	953,235	714,169
Total Guaranteed Debt	**$ 1,504,273**	$ 1,239,836

* The amount is net of $5,889,116 which is Manalta's equity in the Sinking Fund administered by the Minister of Finance. ($4,800,455 — 1991)

** At March 31, 1992, $8.4 million in Community Bond issues were approved but had not been guaranteed. During fiscal year 1992-93, these $8.4 million in bonds are expected to receive guarantees in addition to the $20 million in new Community Bond guarantees which have been budgeted for 1992-93.

Note: In addition to the amount shown, there is a contingent liability for interest accrued on these items.

For more information on guaranteed debt, contingencies, financial commitments, and pension liabilities, see Note 2.

Consolidated Fund
Loan, Investment, and Deposit Activity

Schedule 11

For the Year Ended March 31, 1992

(In Thousands of Dollars)

	1992		1991	
Loans	**Disbursements**	**Receipts**	Disbursements	Receipts
Agricultural Credit Corporation of Saskatchewan	**$ 22,546**	**$ —**	$ 190,000	$ 228,554
Crown Investments Corporation of Saskatchewan	**970,000**	**507,540**	558,191	484,742
Municipal Financing Corporation of Saskatchewan	**23,888**	**47,036**	16,271	7,057
Saskatchewan Crop Insurance Corporation	**—**	**17,152**	26,533	404,702
Saskatchewan Economic Development Corporation	**—**	**15,329**	25,000	37,875
Saskatchewan Government Printing Company	**—**	**—**	—	151
Saskatchewan Power Corporation	**150,000**	**224,143**	175,152	3,452
Saskatchewan Property Management Corporation	**100,000**	**78,602**	200,000	61,084
Saskatchewan Telecommunications	**—**	**69,061**	115,900	69,080
Saskatchewan Water Corporation	**71,982**	**657**	17,839	—
Other	**89,196**	**74,196**	55,782	99,544
Total Loan Disbursements and Receipts	**1,427,612**	**1,033,716**	1,380,668	1,396,241
Investments — Other	**9,210**	**10**	—	—
Deposits				
Crown Entities and Others	**611,994**	**838,619**	1,061,811	1,015,845
Sinking Fund	**24,546**	**17,875**	20,222	17,852
Total Deposit Disbursements and Receipts	**636,540**	**856,494**	1,082,033	1,033,697
Total Disbursements and Receipts	**2,073,362**	**1,890,220**	2,462,701	2,429,938
Total Excess of Disbursements over Receipts	**$ 183,142**		$ 32,763	

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Auditor's Report

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the statement of financial position of the Saskatchewan Heritage Fund as at March 31, 1992 and the statements of revenue and expenditure, equity and changes in financial position for the year then ended. These financial statements are the responsibility of Treasury Board. My responsibility is to express an opinion on these financial statements based on my audit.

I did my audit following generally accepted auditing standards. Those standards require than I plan and do an audit to obtain reasonable assurance the financial statements are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. My assessment and evaluation was based on the recommendations of the Canadian Institute of Chartered Accountants.

Reservations

These financial statements should follow accounting principles that result in fair disclosure of financial information. They should include information to provide a clear understanding of the Fund's financial condition and its use of financial resources during the year. The accounting principles used to prepare these financial statements are inadequate as follows.

a) The financial statements are prepared using a modified cash basis of accounting. This basis of accounting is not appropriate. It does not properly account for all amounts due (assets) to the Fund and all amounts owed (liabilities) by the Fund.

b) Write-offs and provisions for losses on loans and investments are charged directly to equity. In my view, such write-offs and provisions for losses are uses of resources during the period and should be included as expenditures.

If the errors described in a) and b) above were corrected, the financial statements of the Fund would change as follows:

- receivables of $41 million would be recorded;
- payables of $7 million would be recorded;
- surplus for the year would decrease by $615 million; and
- equity would increase by $34 million.

Opinion

In my opinion, except for the failure to use appropriate accounting principles as described in the preceding paragraphs, these financial statements present fairly, in all material respects, the financial position of the Saskatchewan Heritage Fund as at March 31, 1992 and the results of its operations and the changes in its financial position for the year then ended following the accounting policies disclosed in Note 1 to the financial statements.

Additional Comments

These financial statements report transactions and events of the Saskatchewan Heritage Fund only. Significant financial activities of the Government occur outside this Fund. Volume 1 of the Public Accounts includes a more complete set of financial statements. Those summary statements are called the *Government of the Province of Saskatchewan Summary Financial Statements*. Their purpose is to report the full nature and extent of the financial affairs and resources for which the Government is responsible. Please refer to those summary statements to understand and assess the Government's management of public financial affairs and resources as a whole.

W.K. Strelioff

Regina, Saskatchewan,
August 28, 1992.

W. K. Strelioff, C.A.,
Provincial Auditor.

Saskatchewan Heritage Fund
Statement of Financial Position

As At March 31, 1992

(In Thousands of Dollars)

Schedule		Resources Division	Energy Security Division	Environmental Protection Division	Agricultural Division	Research and Development Division	Total 1992	Total 1991
	Assets							
	Cash and Short-Term Investments	$ —	$ 70,906	$ 11,940	$ —	$ 50,203	$ 133,049	$ 127,764
	Due from the Consolidated Fund	592,388	(283,555)	—	46,603	31,316	386,752	453,538
1	Loans to Crown Entities	—	448	—	—	—	448	36,756
	Loans and Sales Agreements	—	—	—	7,694	—	7,694	4,487
	Investment in Crown Investments Corporation of Saskatchewan	196,690	375,762	—	—	—	572,452	1,057,257
	Investment in Agricultural Land and Improvements	—	—	—	130,139	—	130,139	136,344
2	Investments — Other	—	—	—	—	1,025	1,025	1,060
	Total Assets	$ 789,078	$ 163,561	$ 11,940	$ 184,436	$ 82,544	$ 1,231,559	$ 1,817,206
	Liabilities and Equity							
	Loan from the Consolidated Fund	$ —	$ —	$ —	$ 184,436	$ —	$ 184,436	$ 184,436
	Equity	789,078	163,561	11,940	—	82,544	1,047,123	1,632,770
	Total Liabilities and Equity	$ 789,078	$ 163,561	$ 11,940	$ 184,436	$ 82,544	$ 1,231,559	$ 1,817,206

(See Accompanying Notes)

Saskatchewan Heritage Fund
Statement of Equity

For the Year Ended March 31, 1992

(In Thousands of Dollars)

Schedule		Resources Division	Energy Security Division	Environmental Protection Division	Agricultural Division	Research and Development Division	Total 1992	Total 1991
	Unallocated Equity, Beginning of Year	**$ 1,386,356**	**$ 92,655**	**$ —**	**$ —**	**$ 77,849**	**$ 1,556,860**	$ 1,532,950
	Surplus for the Year	**22,553**	**5,928**	**1,008**	**1,353**	**4,695**	**35,537**	34,970
3	Write-offs and Provisions for Losses	**(619,831)**	**—**	**—**	**(1,353)**	**—**	**(621,184)**	(2,203)
	Transfer to Reserves	**—**	**(5,928)**	**(1,008)**	**—**	**—**	**(6,936)**	(8,857)
	Unallocated Equity, End of Year	**789,078**	**92,655**	**—**	**—**	**82,544**	**964,277**	1,556,860
	Reserves, Beginning of Year	**—**	**64,978**	**10,932**	**—**	**—**	**75,910**	67,053
	Transfers to Reserves	**—**	**5,928**	**1,008**	**—**	**—**	**6,936**	8,857
	Reserves, End of Year	**—**	**70,906**	**11,940**	**—**	**—**	**82,846**	75,910
	Total Equity, End of Year	**$ 789,078**	**$ 163,561**	**$ 11,940**	**$ —**	**$ 82,544**	**$ 1,047,123**	$ 1,632,770

(See Accompanying Notes)

Saskatchewan Heritage Fund
Statement of Revenue and Expenditure

For the Year Ended March 31, 1992

(In Thousands of Dollars)

Revenue	Resources Division	Energy Security Division	Environmental Protection Division	Agricultural Division	Research and Development Division	Actual 1992	Budget 1992 (Note 3)	Actual 1991
Non-Renewable Resources								
Coal	$ 15,827	$ —	$ —	$ —	$ —	$ 15,827	$ 14,400	$ 12,284
Natural Gas	42,764	—	—	—	—	42,764	53,900	49,591
Oil	198,168	—	—	—	—	198,168	217,200	283,036
Potash	50,781	—	—	—	—	50,781	57,500	49,940
Uranium	14,507	—	—	—	—	14,507	17,500	19,262
Other	3,181	—	—	—	—	3,181	2,500	2,462
Total Non-Renewable Resources	325,228	—	—	—	—	325,228	363,000	416,575
Transfers from Crown Entities								
Crown Investments Corporation of Saskatchewan	—	—	—	—	—	—	—	310,000
Total Transfers from Crown Entities	—	—	—	—	—	—	—	310,000
Other Revenue								
Agricultural Lands Revenue								
Land Sales	—	—	—	4,103	—	4,103	4,500	2,938
Lease Revenue	—	—	—	11,455	—	11,455	10,500	11,483
Interest and Other	—	—	—	1,451	—	1,451	—	1,343
Interest	—	5,928	1,008	43	4,695	11,674	11,800	15,295
Total Other Revenue	—	5,928	1,008	17,052	4,695	28,683	26,800	31,059
Total Revenue Before Inter-Divisional Transfers	325,228	5,928	1,008	17,052	4,695	353,911	389,800	757,634
Inter-Divisional Transfers	(1,985)	—	—	1,985	—	—	—	—
Total Revenue	$ 323,243	$ 5,928	$ 1,008	$ 19,037	$ 4,695	$ 353,911	$ 389,800	$ 757,634

(See Accompanying Notes)

(In Thousands of Dollars)

Expenditure						**Actual 1992**	Budget 1992 (Note 3)	Actual 1991
Fund Dividend to Consolidated Fund (Note 2b)	**$ 300,000**	**$ —**	**$ —**	**$ —**	**$ —**	**$ 300,000**	$ 350,000	$ 700,000
Compensation Payments for Oil Rights Acquired by the Crown	**555**	**—**	**—**	**—**	**—**	**555**	590	663
Interest on Refunds of Taxes	**—**	**—**	**—**	**—**	**—**	**—**	10	—
Payments of Interest Rebates	**—**	**—**	**—**	**4,448**	**—**	**4,448**	4,700	7,732
Payments (to the Farm Purchase Program Fund) to Cover Deficiency of Land Bank Lease Fees in Meeting the Interest Costs Owing on Transferred Land Bank Land	**—**	**—**	**—**	**13,170**	**—**	**13,170**	15,228	13,302
Payments under Trust Certificates	**135**	**—**	**—**	**—**	**—**	**135**	100	110
Research Grants	**—**	**—**	**—**	**—**	**—**	**—**	4	25
Grants for Agricultural Lessees' Share of Compensation and Rental Payments for Easements and Surface Leases	**—**	**—**	**—**	**66**	**—**	**66**	150	832
Total Expenditure	**300,690**	**—**	**—**	**17,684**	**—**	**318,374**	370,782	722,664
Surplus for the Year	**$ 22,553**	**$ 5,928**	**$ 1,008**	**$ 1,353**	**$ 4,695**	**$ 35,537**	$ 19,018	$ 34,970

(See Accompanying Notes)

Saskatchewan Heritage Fund
Statement of Changes in Financial Position

For the Year ended March 31, 1992

(In Thousands of Dollars)

Schedule		Resources Division	Energy Security Division	Environmental Protection Division	Agricultural Division	Research and Development Division	Total 1992	Total 1991
	Cash Requirements							
	Operations							
	Revenue	$ 323,243	$ 5,928	$ 1,008	$ 19,037	$ 4,695	$ 353,911	$ 757,634
	Expenditure	300,690	—	—	17,684	—	318,374	722,664
	Cash from Operations	22,553	5,928	1,008	1,353	4,695	35,537	34,970
	Loans, Investments and Deposits							
4	Receipts	—	424	—	1,887	35	2,346	4,028
4	Disbursements	—	99,142	—	242	—	99,384	96,554
	Cash from (used for) loans, investments, and deposits	—	(98,718)	—	1,645	35	(97,038)	(92,526)
	Cash Increase (Requirement)	$ 22,553	$ (92,790)	$ 1,008	$ 2,998	$ 4,730	$ (61,501)	$ (57,556)
	Cash, Short-Term Investments and Due from the Consolidated Fund							
	Beginning of Year	$ 569,835	$ (119,859)	$ 10,932	$ 43,605	$ 76,789	$ 581,302	$ 638,858
	Cash Increase (Requirement)	22,553	(92,790)	1,008	2,998	4,730	(61,501)	(57,556)
	Cash, Short-Term Investments and Due from the Consolidated Fund, End of Year	$ 592,388	$ (212,649)	$ 11,940	$ 46,603	$ 81,519	$ 519,801	$ 581,302

(See Accompanying Notes)

Saskatchewan Heritage Fund Notes to the Financial Statements

For the Year Ended March 31, 1992

1. Significant Accounting Policies

1a. Reporting Entity

The Saskatchewan Heritage Fund is a special purpose fund which receives all non-renewable resource revenues and other revenues specified by legislation. Spending from the fund is appropriated by the Legislature.

1b. Basis of Accounting

The financial statements are prepared using the cash basis of accounting modified to allow for an additional 30 days to pay debts incurred in the fiscal year and to collect revenues due in the fiscal year.

The Fund's financial transactions are recorded under four categories:

Revenue

Revenue includes taxes and royalties from non-renewable resources, transfers from Crown entities, agricultural lands revenue, and returns on investments.

Expenditure

Expenditure includes payments for goods and services, grants, and Fund dividends paid to the Consolidated Fund.

Lending and Investing

Short-term investments are recorded at cost. Gains (losses) on disposal are recorded as revenue (expenditure).

Loans to Crown entities and unrelated parties generally have fixed terms of repayment. Loans to Crown entities are non-interest bearing.

Equity investments in Crown entities have no fixed repayment terms and are non-interest bearing. They are carried at cost. Transfers from Crown entities in respect of equity investments are recorded as revenue when received.

Where the liabilities of a Crown entity significantly exceed the estimated realizable value of its assets and the accumulated deficit is not funded by an appropriation, the loan to, or investment in, that entity will be written down directly to equity.

Agricultural land and improvements are assets held for resale. When sales are made, recovery of the cost of land is recorded as recovery of the investment and gains are recorded as revenue. For sales made under long-term sales agreements, recovery of cost of land is recorded as a loan receivable and gains are recorded as revenue when collected. Losses are charged directly to equity.

Other Investments are carried at cost.

Debt

This long-term, interest bearing loan from the Consolidated Fund was previously due from the Saskatchewan Land Bank Commission. The Farm Purchase Program Fund receives lease revenues from land formerly owned by the Saskatchewan Land Bank Commission and pays interest to the Consolidated Fund based on these lease revenues. To cover the deficiency of the lease fees in meeting the interest costs, an amount appropriated in the Saskatchewan Heritage Fund is paid to the Farm Purchase Program Fund.

2. Additional Information

2a. Equity

Equity of the Fund consists of two components: Unallocated equity and reserve accounts. The reserve accounts were established pursuant to Treasury Board Directive as authorized by section 14 of *The Heritage Fund (Saskatchewan) Act.*

An Energy Security Reserve was created for funding development of energy resources. An Environmental Protection Reserve was created to provide contingency funding to mitigate unforeseen environmental problems related to uranium milling.

2b. Fund Dividend to the Consolidated Fund

An annual appropriation in the Saskatchewan Heritage Fund provides for fund dividends to the Consolidated Fund. Payments are made upon the direction of the Minister of Finance.

2c. Investment in Crown Investments Corporation of Saskatchewan (CIC)

A portion of the investment in CIC held by the Saskatchewan Heritage Fund and equal to CIC's deficit of $583,947,000 at December 31, 1991 was written off.

3. Budget Information

Estimates introduced into the Legislative Assembly in April, 1991 were not approved prior to dissolution of the Legislature on June 23, 1991. The revenue budget amounts shown were forecasted by the new administration in December, 1991. The budget figures shown for expenditures are comprised of funding provided by supply bills passed by the Legislative Assembly and special warrants approved through December 1991.

4. Subsequent Events

Subsequent to March 31, 1992, *The Heritage Fund (Saskatchewan) Repeal Act* was passed. This Act terminated the Saskatchewan Heritage Fund after March 31, 1992, and transferred all assets and liabilities at their book value to the Consolidated Fund on April 1, 1992.

Saskatchewan Heritage Fund Loans to Crown Entities

Schedule 1

As at March 31, 1992

	(In Thousands of Dollars) 1992	1991
Resources Division		
Saskatchewan Grain Car Corporation	$ 35,884	$ 37,717
Less: Write-down	35,884	1,833
	—	35,884
Energy Security Division		
Saskatchewan Power Corporation	524	948
Provision for Loss	76	76
	448	872
Total Loans to Crown Entities	$ 448	$ 36,756

Saskatchewan Heritage Fund Other Investments

Schedule 2

As at March 31, 1992

	(In Thousands of Dollars) 1992	1991
Research and Development Division		
Provincial Government Bonds	$ 934	$ 934
Saskatchewan Municipal Bonds	91	126
Total Other Investments	$ 1,025	$ 1,060

The market value of Long-Term Investments in bonds at March 31, 1992 is $1,109,056 (March 31, 1991, $1,096,128).

Saskatchewan Heritage Fund Write-offs and Provisions for Losses

Schedule 3

For the Year Ended March 31, 1992

	(In Thousands of Dollars) 1992	1991
Resources Division		
Loan to Crown Entity		
Saskatchewan Grain Car Corporation	$ 35,884	$ 1,833
Investment in Crown Investments Corporation of Saskatchewan	583,947	—
	619,831	1,833
Agricultural Division		
Loss on Sale of Land	1,353	370
Total Write-offs and Provisions	$ 621,184	$ 2,203

Schedule 4

Saskatchewan Heritage Fund
Loan, Investment and Deposit Activity

For the Year Ended March 31, 1992

(In Thousands of Dollars)

	Resources Division	Energy Security Division	Environmental Protection Division	Agricultural Division	Research and Development Division	Total 1992	Total 1991
Receipts							
Loans							
Saskatchewan Power Corporation	$ —	$ 424	$ —	$ —	$ —	$ 424	$ 549
Loans and Sales Agreements	—	—	—	767	—	767	419
Investments							
Agricultural Lands and Improvements	—	—	—	1,120	—	1,120	1,342
Other	—	—	—	—	35	35	1,718
Total Receipts	—	424	—	1,887	35	2,346	4,028
Disbursements							
Investments							
Agricultural Land and Improvements	—	—	—	242	—	242	54
Crown Investments Corporation of Saskatchewan	—	99,142	—	—	—	99,142	96,500
Total Disbursements	—	99,142	—	242	—	99,384	96,554
Excess of Receipts Over Disbursements (Disbursements over Receipts)	**$ —**	**$ (98,718)**	**$ —**	**$ 1,645**	**$ 35**	**$ (97,038)**	$ (92,526)

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Summary Financial Statements

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Responsibility for Summary Financial Statements

This is the first year the Government has prepared Summary Financial Statements for the Government of Saskatchewan. These statements provide a comprehensive view of the financial situation of the Government. They report the financial activities of organizations which are accountable to the Government and are owned or controlled by the Government.

The Government is responsible for the integrity and objectivity of the Summary Financial Statements. In the preparation of these statements, estimates are sometimes necessary because a precise determination of certain assets and liabilities is dependent on future events. The Government believes such estimates have been based on careful judgements and have been properly reflected in the financial statements.

To ensure accurate and reliable financial statements are prepared, the Government maintains a system of internal accounting and administrative controls, in order to provide reasonable assurance that transactions are appropriately authorized, assets are safeguarded and financial records are properly maintained.

The Provincial Auditor of Saskatchewan provides an independent opinion on the Summary Financial Statements. The Auditor's report states the extent of his audit examination and his opinion on the Summary Financial Statements.

The Summary Financial Statements are tabled in the Legislature as part of the Public Accounts. The financial statements are referred to the Standing Committee on Public Accounts, which reports to the Legislature on the results of its examination together with any recommendations it may have with respect to the financial statements and accompanying audit opinion.

On behalf of the Government of The Province of Saskatchewan.

October, 1992

Ed. Tchorzewski,
Minister of Finance

John Wright,
Deputy Minister of Finance

Gerry Kraus,
Provincial Comptroller

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Auditor's Report

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the statement of financial position of the Government of the Province of Saskatchewan as at March 31, 1992 and the statements of operations and accumulated deficit and changes in financial position for the year then ended. These summary financial statements are the responsibility of Treasury Board. My responsibility is to express an opinion on these financial statements based on my audit.

I did my audit following generally accepted auditing standards. Those standards require that I plan and do an audit to obtain reasonable assurance the financial statements are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. My assessment and evaluation was based on the recommendations of the Canadian Institute of Chartered Accountants.

Reservation

The Government is responsible for the liabilities of several pension plans. Those liabilities are not recorded in these financial statements. In my view, those pension liabilities should be recorded to present the financial position and results of operations of the Government.

Note 4 to the financial statements advises that, if pension liabilities are recorded, liabilities and accumulated deficit would be increased by approximately $3 billion. Because management does not have a current actuarial valuation for a pension plan, I am unable to determine the effect of not recording the pension liabilities on liabilities, loss for the year and accumulated deficit.

Opinion

In my opinion, except for the failure to record pensions as described in the preceding paragraphs, these financial statements present fairly, in all material respects, the financial position of the Government of the Province of Saskatchewan as at March 31, 1992 and the results of its operations and the changes in its financial position for the year then ended following accounting principles for governments recommended by the Canadian Institute of Chartered Accountants.

W. K. Strelioff

W. K. Strelioff, C.A.,
Provincial Auditor.

Regina, Saskatchewan
October 9, 1992

Government of the Province of Saskatchewan
Summary Financial Statements
Statement of Financial Position

As At March 31, 1992

		(In thousands of dollars)	
	Assets	**1992**	1991 (unaudited)
Schedule			
	Cash and temporary investments	**$ 550,832**	$ 504,556
	Prepaid expenses	**15,817**	17,542
1	Accounts receivable	**360,507**	486,516
	Inventories held for resale	**7,462**	6,086
	Deferred charges	**54,904**	33,586
2	Loans receivable	**779,340**	773,556
3	Investment in government enterprises	**1,297,998**	1,237,389
4	Long-term investments	**1,369,114**	1,668,519
	Land held for resale	**148,252**	156,275
		$ 4,584,226	$ 4,884,025

	Liabilities and Accumulated Deficit		
5	Accounts payable and accrued liabilities	**$ 664,768**	$ 559,281
	Deferred revenue	**23,035**	19,996
6&7	Public debt	**9,380,994**	8,524,484
8	Other liabilities	**612,433**	355,431
		10,681,230	9,459,192
	Unrealized foreign exchange gain	**70,993**	29,451
	Accumulated deficit	**(6,167,997)**	(4,604,618)
		$ 4,584,226	$ 4,884,025

Pension liabilities (note 4)

9 Contingencies and commitments (notes 5 and 6)

(See accompanying notes)

Government of the Province of Saskatchewan
Summary Financial Statements
Statement of Operations and Accumulated Deficit

For the Year Ended March 31, 1992

		(In thousands of dollars)	
		1992	1991 (unaudited)
	Revenue		
Schedule			
10	Taxation	**$ 2,163,405**	$ 1,987,815
10	Contributions from the federal government	**1,302,317**	1,547,055
10	Natural resources	**337,808**	423,128
10	Other revenue	**682,667**	741,431
		4,486,197	4,699,429
	Expenses		
	Agriculture	**400,481**	578,264
	Debt charges	**878,493**	861,935
	Education	**922,423**	970,258
	Health	**1,689,581**	1,659,362
	Natural resources and economic development	**187,111**	143,682
	Protection of persons and property	**194,630**	179,901
	Recreation and culture	**137,483**	149,871
	Regional planning and development	**241,579**	265,291
	Social services	**400,435**	372,572
	Transportation	**208,574**	235,862
	Other	**289,817**	292,492
		5,550,607	5,709,490
	Loss from government service organizations	**(1,064,410)**	(1,010,061)
11	Non-recurring items	**(619,578)**	(64,883)
3	Income from government enterprises	**120,609**	369,737
	Loss for the year	**(1,563,379)**	(705,207)
	Accumulated deficit, beginning of year	**(4,604,618)**	(3,899,411)
	Accumulated deficit, end of year	**$ (6,167,997)**	$ (4,604,618)

(See accompanying notes)

Government of the Province of Saskatchewan
Summary Financial Statements
Statement of Changes in Financial Position

As at March 31, 1992

(In thousands of dollars)

	1992	1991 (unaudited)
Operating Activities		
Loss for the year	**$ (1,563,379)**	$ (705,207)
Add (deduct) non-cash items:		
Income from government enterprises	**(120,609)**	(369,737)
Non-recurring items	**619,578**	64,883
Amortization of foreign exchange gain	**(12,365)**	(4,605)
Net changes in non-cash working capital	**234,884**	(211,737)
Other operating actitivies:		
(Increase) decrease in loans receivable	**(246,231)**	82,715
(Increase) decrease in deferred charges	**(21,318)**	47,391
Cash required for operating activities	**(1,109,440)**	(1,096,297)
Investing Activities		
Disposal of land held for resale	**6,670**	2,647
Acquisition of long-term investments	**(337,767)**	(226,003)
Disposition of long-term investments	**259,394**	197,570
(Increase) decrease in equity advances to government enterprises	**(5,000)**	4,740
Cash used in investing activities	**(76,703)**	(21,046)
Cash before financing activities	**(1,186,143)**	(1,117,343)
Financing Activities		
Redemption of public debt	**(1,241,857)**	(2,823,800)
Proceeds from issuance of public debt	**2,152,274**	3,196,521
Dividends from government enterprises	**65,000**	594,182
Increase (decrease) in other liabilities	**257,002**	(124,632)
Cash provided by financing activities	**1,232,419**	842,271
Net increase (decrease) in cash and temporary investments	**46,276**	(275,072)
Cash and temporary investments — beginning of year	**504,556**	779,628
Cash and temporary investments — end of year	**$ 550,832**	$ 504,556

(See accompanying notes)

Government of the Province of Saskatchewan
Summary Financial Statements
Notes to the Financial Statements

For the Year Ended March 31, 1992

1. Significant Accounting Policies

These summary financial statements are prepared using accounting principles appropriate for government and reflect the following significant accounting policies:

a) Reporting entity

These financial statements report the financial activities of organizations which are accountable for the administration of their financial affairs and resources either to a Minister of the Government or directly to the Legislature and which are owned or controlled by the Government, as determined by legislative provisions or by a majority holding of voting share capital.

Trusts administered by the Government and universities are excluded from the reporting entity.

A listing of organizations included in the reporting entity is provided in schedule 12.

b) Method of consolidation

The accounts of all government organizations, except those designated as government enterprises, are consolidated after adjusting them to a basis consistent with the accounting policies described below. These organizations are referred to as government service organizations. Significant inter-organization accounts and transactions are eliminated.

Government enterprises are defined as organizations that have the financial and operating authority to carry on a business. This includes contracting in their own name, and selling goods and services to individuals and non-government organizations as their principal activity and source of revenue.

Government enterprises are recorded using the modified equity method. The Government's investment at cost is adjusted annually to include the net earnings/losses and other net equity changes of the enterprise without adjusting them to conform with the accounting policies described below. Inter-organization accounts and transactions are not eliminated.

Financial results of government organizations whose fiscal year-ends are not March 31, 1992 are not adjusted unless the effect of such an adjustment would be significant to the consolidated operating results.

c) Basis of accounting

The accrual basis of accounting is used with the following exceptions.

Revenues are recorded on the accrual basis except where the amounts cannot be determined with a reasonable degree of certainty or where their estimation is impractical. The exceptions, which normally relate to certain payments from the Federal Government under Federal-Provincial Fiscal Arrangements, are recorded on the cash basis.

d) Reported assets

Reported assets are those assets on hand at the end of an accounting period which could provide resources to discharge existing liabilities or finance future operations.

Temporary investments are recorded at the lower of cost and market.

Inventories held for resale are recorded at the lower of cost and net realizable value. Inventories of supplies are expensed.

Loans receivable are recorded at the lower of cost and estimated net realizable value.

Long-term investments in bonds and debentures are recorded at amortized cost. Long-term investments in shares of public and private companies are recorded at cost and dividends from these shares are recorded as income when receivable. Long-term investments in shares where the Government exercises significant influence but has less than controlling interest, are accounted for by the equity method. Long-term investments are written down where there is evidence of a permanent decline in their value.

Land held for resale is valued at the lower of cost and market.

The Government has a significant investment in acquired physical assets. Acquired physical assets include assets on hand and available for use by the Government in the near future such as inventories of supplies and equipment, and assets for use over a longer period such as buildings and land. For government service organizations, acquired physical assets having an economic life extending beyond the accounting period are expensed in the period acquired. Physical assets acquired in the current year cost $225.4 million. The financial statements of the Saskatchewan Property Management Corporation disclose information that describes a substantial portion of the acquired physical assets on hand and available for use by government service organizations. The financial statements of government enterprises disclose information that describes their acquired physical assets (see Schedule 3). The Government is actively monitoring the research being conducted by the Canadian Institute of Chartered Accountants on the proper accounting treatment of acquired physical assets for governments.

Government of the Province of Saskatchewan
Summary Financial Statements
Notes to the Financial Statements

The Government has a significant investment in infrastructure made available to the public. Infrastructure includes assets such as highways, bridges and dams. Infrastructure that cannot generate revenue to recover its cost or that is not intended to generate revenue is expensed in the period acquired.

e) Reported liabilities

Reported liabilities include financial obligations to outside organizations and individuals as a result of transactions and events occurring during the year. They are the result of contracts, agreements and legislative provisions which require the Government to repay borrowings or to pay for goods and services acquired or provided during the year.

Public debt consists of promissory notes, treasury bills, debentures and annuities of government service organizations. These obligations are recorded at principal less sinking fund balances where applicable. The amount of public debt recorded is net of amounts reimbursable from government enterprises.

Public debt is recorded at par. Premiums and discounts are recorded as deferred charges and amortized on a straight-line basis over the remaining life of the debt issue. Where borrowing is used to finance loans to government enterprises, all expenses are charged directly to government enterprises.

Certain debenture issues require payments into a sinking fund. Sinking fund payments are invested in securities issued or guaranteed by provincial governments, municipal governments, or the Government of Canada until they are required to retire debt.

All debentures due in foreign currency have been converted to the Canadian dollar equivalent at the exchange rate in effect at March 31. Realized foreign exchange gains and losses are recorded in the statement of operations. Unrealized foreign exchange gains and losses are amortized on a straight line basis over the remaining life of the debt issue.

2. Expenses by Object

Expenses on the statement of operations are reported by object as follows:

	1992 (In thousands)
Grants and contributions	$ 2,750,355
Salaries and benefits	1,030,438
Operating costs	465,365
Debt charges	878,493
Asset acquisitions	225,443
Other	200,513
Total expenses	$ 5,550,607

3. Trust Funds

Amounts held and administered by the Government at March 31, 1992 totalled $3,565 million (1991 — $3,165 million). See schedule 13.

4. Unfunded Pension Liability

Substantially all employees of government service organizations and government enterprises included in these financial statements are participants in either defined benefit or defined contribution pension plans.

The Government is the sponsor of several defined benefit pension plans. These plans along with the Public Employees (Government Contributory) Annuity Fund, an annuity underwriting operation, are included in the table below.

Actuarial valuations are generally performed triennially using the accrued benefit actuarial cost method with salary projection. The actuarial valuation was based on a number of assumptions about future events such as inflation rates, interest rates, wage and salary increases, employee turnover and mortality. The assumptions used reflect the Government's best estimates of expected long-term rates and short-term forecasts.

(In thousands of dollars)

	Actuarial valuation		Projected unfunded liability* March 31, 1992
Plan name	Valuation date	Unfunded liability	
Public Service Superannuation Plan	March 31, 1988	$ 776,831	$ 834,683
Teachers' Superannuation Plan	June 30, 1989	1,572,000	2,036,724
Members of the Legislative Assembly Superannuation Plan	March 31, 1991	19,657	19,852
Judges of the Provincial Court Superannuation Plan	March 31, 1991	10,517	11,758
Anti-TB League Employees Superannuation Plan	March 31, 1992	2,333	2,333
Saskatchewan Transportation Com[illegible] Employees Superannuation Plan	March 31, 1992	2,039	2,039
Public Employees (Government Co[illegible]utory) Annuity Fund	March 31, 1992	1,752	1,752
Total pension liability		$ 2,385,129	$ 2,909,141

* Projections to March 31, 1992 were calculated by an actuary in March, 1992.

Government of the Province of Saskatchewan
Summary Financial Statements
Notes to the Financial Statements

The unfunded pension liability is not recorded in the financial statements.

The unfunded pension liability for the Saskatchewan Pension Plan at December 31, 1991 was $43.2 million. Subsequent to March 31, 1992, *The Saskatchewan Pension Plan Amendment Act, 1992* was passed. This Act eliminated the guaranteed minimum pension (GMP) from all existing and future pension payments. With the elimination of the GMP, the Saskatchewan Pension Plan is fully funded.

Fully funded defined benefit pension plans of other government enterprises do not appear in the table. Based on the latest actuarial valuations to December 31, 1991, the present value of the accrued pension benefits of the defined benefit pension plans for other government enterprises is $868 million which approximates the estimated market value of the pension funds' assets.

The Government is also the sponsor of several defined contribution pension plans. The Government has fully funded its share of contributions to these plans.

5. Contingencies

a) Guaranteed debt

At March 31, 1992 $1,537 million (1991 — $1,343 million) in loans to other parties were guaranteed by the Government. Payments on guarantees are treated as expenditures. No payments were pending at year end. Schedule 9 provides a listing of guaranteed debt.

b) Lawsuits

There are a number of outstanding lawsuits against the Government. Up to $30 million may be paid and up to 50,000 acres of land may be claimed in the future depending on the outcome of lawsuits in progress.

c) Agreement to purchase

The Government, through the Saskatchewan Economic Development Corporation (SEDCO), has put forth an agreement to help purchase Piper International Ltd. If the agreement to purchase is accepted, SEDCO will provide $35 million.

6. Commitments

Major commitments resulting from special circumstances, extraordinary program commitments, or capital contracts include:

a) Government service organizations

- capital expenditure commitments valued at approximately $130.3 million;
- outstanding project commitments valued at approximately $87.9 million;
- other commitments valued at approximately $45.8 million;

b) Government enterprises

- forward purchase commitments of $1,843 million for coal and $1,292 million for natural gas contracted for future minimum deliveries valued at current prices; and
- other commitments including capital expenditure valued at approximately $697.8 million.

7. Subsequent Events

a) Government service organizations

- On September 22, 1992 the Government of Saskatchewan and the Government of Canada signed a cost sharing agreement respecting treaty land entitlements. Under the agreement the Government of Saskatchewan and the Government of Canada committed a maximum of $503.4 million. The Government of Saskatchewan's share of these commitments is for a maximum of $246.6 million. Up to $136 million will be due and payable over 12 years, up to $95.6 million will be due and payable over 15 years and up to $15 million for Rural Municipality and School Division tax loss compensation will be due and payable as land transfers achieve reserve status.
- Subsequent to March 31, 1992, *The Heritage Fund (Saskatchewan) Repeal Act* was passed. This Act terminated the Saskatchewan Heritage Fund after March 31, 1992 and transferred all assets and liabilities at their book value to the Consolidated Fund on April 1, 1992.

b) Government enterprises

As at December 31, 1991 Saskatchewan Telecommunications (SaskTel) owned 26.2 per cent of Information Systems Management Corporation (ISM). Effective April 30, 1992, IBM Canada Limited exercised their option to purchase 3,552,127 shares of ISM from SaskTel for $36.3 million. This resulted in SaskTel recording a gain on disposition of $27.7 million and reduced SaskTel's ownership to 4.7 per cent.

Government of the Province of Saskatchewan
Summary Financial Statements
Accounts Receivable

Schedule 1

As at March 31, 1992

(In thousands of dollars)

	1992	1991 (unaudited)
Taxes	**$ 87,514**	$ 122,908
Notes and mortgages	**25,403**	12,717
Farm leases	**6,659**	6,237
Dividends	**65,177**	168,268
Trade	**89,738**	108,548
Accrued interest	**43,867**	35,007
Other	**42,149**	32,831
	$ 360,507	$ 486,516

Government of the Province of Saskatchewan
Summary Financial Statements
Loans Receivable

Schedule 2

As at March 31, 1992

(In thousands of dollars)

	1992	1991 (unaudited)
Agricultural loans		
Production loan programs	**$ 392,773**	$ 466,182
Capital loan program	**233,513**	180,385
Livestock cash advance programs	**141,804**	142,431
Saskatchewan spring seeding loans	**28,698**	1,682
Investment loan program	**5,655**	6,404
Other	**115**	220
Allowance for loan losses	**(137,327)**	(138,354)
Student loans	**83,836**	62,627
Allowance for loan losses	**(22,300)**	(14,900)
Housing mortgages and loans	**25,374**	27,264
Other	**27,199**	39,615
	$ 779,340	$ 773,556

Production loan programs

Production loans bear interest at 6 per cent repayable in equal principal instalments over a term of three years. Amounts in arrears are at a prime plus 2 per cent. Amendments to the program allow the borrowers to reschedule their outstanding loans at interest of 9¾ per cent to mature in 1997. The loans are secured by promissory notes and, where applicable, by shareholder guarantees and general security agreements. The programs operate under *The Agricultural Credit Corporation of Saskatchewan Act*.

Capital loan program

Loans are repayable, with interest, over terms not exceeding twenty-five years. The loans bear interest at rates between 6 per cent and 14 per cent. Security on individual loans varies and may include mortgages on real property, security agreements and guarantees. The program operates under *The Agricultural Credit Corporation of Saskatchewan Act*.

Livestock cash advance programs

The program provides livestock producers with interest free loans on 70 per cent of their livestock inventory. The loans are for twelve months or less if the number of livestock is reduced, and may be extended for one year periods based upon herd inventory. Arrears resulting from inventory shortages bear interest at 11¾ per cent or prime plus 2 per cent. The programs operate under *The Agricultural Credit Corporation of Saskatchewan Act*.

Saskatchewan spring seeding loans

The Government paid out guarantees on 1990 crop year spring seeding loans granted by financial institutions. The loans assumed by the Government bear interest at prime plus 2 per cent. The loans are assumed pursuant to *The Agricultural Credit Corporation of Saskatchewan Act*.

Investment loan program

Investment loans bear interest at rates between 9¾ per cent and 11½ per cent and are repayable over terms not exceeding twenty-five years. Security on the loans varies and may include mortgages on real property, security agreements and guarantees. The program operates under *The Agricultural Credit Corporation of Saskatchewan Act*.

Student loans

The program operates under the authority of *The Student Assistance and Student Aid Fund Act, 1985*. Loans are interest free for a six-month period of discontinuance of studies or graduation. Interest rates are prescribed by the Minister of Education.

Interest write-down grants are provided to borrowers who receive loans for studies commencing between May 1, 1986, and July 31, 1989. Interest write-down grants are also provided on loans under the Canada Student Loan Program. Special Incentive Loan remission and/or loan forgiveness is granted to all students who meet specific criteria.

Housing mortgages and loans

Housing mortgages and loans are provided pursuant to provisions of Section 15 of *The Saskatchewan Housing Corporation Act*. The loans and mortgages are repayable, at various interest rates, over terms not exceeding thirty-five years. Security on the loans and mortgages may include promissory notes or charges against residential property.

Government of the Province of Saskatchewan
Summary Financial Statements
Investment in Government Enterprises

As at March 31, 1992

		Saskatchewan Energy Holdings Ltd. Dec. 31, 1991	**Saskatchewan Power Corporation** Dec. 31, 1991	**Saskatchewan Water Corporation** Dec. 31, 1991	**Saskatchewan Telecommunications** Dec. 31, 1991	**Saskatchewan Government Insurance** Dec. 31, 1991	**Saskatchewan Economic Development Corporation** Dec. 31, 1991	**Saskatchewan Auto Fund**** Dec. 31, 1991
Assets								
Cash and temporary investments	$	–	44,577	15,710	40,492	43,512	37	78,432
Accounts receivable		55,321	93,636	5,911	74,569	19,169	35,322	20,644
Inventories		–	18,834	–	9,375	–	–	–
Prepaid expenses		4,278	52,550	184	9,522	14,978	48	1,666
Other long-term investments		–	40,867	962	34,286	142,198	206,521	309,862
Property, plant and equipment		694,352	2,695,859	23,390	985,300	15,426	1,795	26,135
Other assets		73,369	48,574	378	8,615	–	1,315	14,952
Total assets		**827,320**	**2,994,897**	**46,535**	**1,162,159**	**235,283**	**245,038**	**451,691**
Liabilities								
Bank indebtedness		3,843	–	–	3,389	4,717	–	–
Accounts payable		69,004	148,146	15,202	72,255	98,752	10,248	19,019
Dividends payable		–	60,000	–	–	–	–	–
Notes payable		28,925	283,801	–	–	–	36,131	–
Deferred revenue current		–	–	11,077	7,263	60,292	–	119,962
Long-term debt current portion		27,714	183,300	–	15,558	–	–	–
Deferred revenue long-term		30,550	231,130	8,183	–	–	–	–
Long-term debt		567,923	1,107,279	767	723,797	–	260,566	–
Other liabilities		–	–	–	–	–	–	274,463
Total liabilities		**727,959**	**2,013,656**	**35,229**	**822,262**	**163,761**	**306,945**	**413,444**
Net assets (liabilities)	**$**	**99,361**	**981,241**	**11,306**	**339,897**	**71,522**	**(61,907)**	**38,247**
Revenue								
Revenue from operations	$	318,718	697,764	17,621	568,605	127,882	22,772	294,056
Transfer from government service organizations		–	–	13,331	–	–	–	–
Total revenue		**318,718**	**697,764**	**30,952**	**568,605**	**127,882**	**22,772**	**294,056**
Expenses								
Expenses from operations		277,386	540,617	30,084	500,811	107,504	64,023	290,618
Provincial taxes		13,887	39,070	52	9,869	4,856	1,382	10,218
Total expenses		**291,273**	**579,687**	**30,136**	**510,680**	**112,360**	**65,405**	**300,836**
Income (loss) before non-recurring items		27,445	118,077	816	57,925	15,522	(42,633)	(6,780)
Non-recurring items		–	–	–	(6,908)	–	–	–
Net income (loss) for the year	**$**	**27,445**	**118,077**	**816**	**51,017**	**15,522**	**(42,633)**	**(6,780)**
Equity advances/ share capital	$	71,531	826,393	700	250,000	56,000	56,000	–
Net assets (deficiency) – beginning of the year		10,146	36,771	9,790	38,880	–	(75,274)	45,027
Other		(9,761)	–	–	–	–	–	–
Net income (loss) for the year		27,445	118,077	816	51,017	15,522	(42,633)	(6,780)
Dividends to government service organizations		–	–	–	–	–	–	–
Net assets (deficiency) – end of year	**$**	**99,361**	**981,241**	**11,306**	**339,897**	**71,522**	**(61,907)**	**38,247**
Inter-entity assets	**$**	**9,604**	**1,096**	**2,413**	**1,393**	**50,924**	**–**	**127,233**
Inter-entity liabilities	**$**	**877,267**	**1,354,673**	**3,639**	**644,540**	**333**	**305,326**	**10,345**

* Adjustments increase long-term debt to the gross amount repayable to Crown Investments Corporation of Saskatchewan, eliminate the unrealized gain on sale of assets to Saskatchewan Oil and Gas Corporation (Saskoil), and record the cumulative effect of the Government's share of the earnings of Saskoil.

Schedule 3

(In thousands of dollars)

Saskatchewan Crop Insurance Corporation*** Mar. 31, 1992	**Workers' Compensation Board (Saskatchewan)**** Dec. 31, 1991	**Saskatchewan Transportation Company** Oct. 31, 1991	**Saskatchewan Government Growth Fund Management Corporation** Dec. 31, 1991	**Saskatchewan Forest Products Corporation** Oct. 31, 1991	**Saskatchewan Liquor Board** Mar. 31, 1992	**Adjustments***	**Total 1992**	Total 1991 (unaudited)
3,582	36,408	–	13,310	2,616	117,884	–	$ **396,560**	$ 315,348
281,343	11,965	2,891	108	2,646	442	–	**603,967**	531,943
258	–	–	–	4,585	9,862	–	**42,914**	45,602
209	–	724	744	164	337	–	**85,404**	90,744
–	392,110	–	19,478	–	–	(22,747)	**1,123,537**	1,191,479
3,334	32,750	16,318	–	11,516	15,564	–	**4,521,739**	4,273,373
–	–	–	–	–	–	13,013	**160,216**	110,502
288,726	**473,233**	**19,933**	**33,640**	**21,527**	**144,089**	**(9,734)**	**6,934,337**	6,558,991
10,643	–	508	–	–	–	–	**23,100**	12,552
247,701	16,843	2,841	1,735	4,679	6,281	–	**712,706**	522,339
–	–	–	451	–	–	–	**60,451**	119,255
181,402	–	18,400	–	–	–	–	**548,659**	557,774
–	–	–	–	–	–	–	**198,594**	204,098
–	–	11	–	–	–	–	**226,583**	457,902
–	–	–	–	–	–	–	**269,863**	266,460
–	–	–	–	–	–	218,454	**2,878,786**	2,516,971
4,214	404,346	–	28,122	–	6,452	–	**717,597**	664,251
443,960	**421,189**	**21,760**	**30,308**	**4,679**	**12,733**	**218,454**	**5,636,339**	5,321,602
(155,234)	**52,044**	**(1,827)**	**3,332**	**16,848**	**131,356**	**(228,188)**	$ **1,297,998**	$ 1,237,389
626,066	134,834	16,500	2,834	23,111	293,451	–	$ **3,144,214**	$ 2,646,615
244,539	–	–	–	–	–	–	**257,870**	132,570
870,605	**134,834**	**16,500**	**2,834**	**23,111**	**293,451**	–	**3,402,084**	2,779,185
1,021,099	128,252	22,551	1,128	22,752	172,814	910	**3,180,549**	2,346,648
–	–	403	–	1,571	10,024	–	**91,332**	94,373
1,021,099	**128,252**	**22,954**	**1,128**	**24,323**	**182,838**	**910**	**3,271,881**	2,441,021
(150,494)	6,582	(6,454)	1,706	(1,212)	110,613	(910)	**130,203**	338,164
–	–	–	(386)	(2,300)	–	–	**(9,594)**	31,573
(150,494)	**6,582**	**(6,454)**	**1,320**	**(3,512)**	**110,613**	**(910)**	$ **120,609**	$ 369,737
–	–	33,985	–	40,200	–	(226,393)	$ **1,108,416**	$ 1,103,416
(4,740)	45,462	(29,358)	2,012	(19,840)	85,743	(10,646)	**133,973**	352,349
–	–	–	–	–	–	9,761	–	6,069
(150,494)	6,582	(6,454)	1,320	(3,512)	110,613	(910)	**120,609**	369,737
–	–	–	–	–	(65,000)	–	**(65,000)**	(594,182)
(155,234)	**52,044**	**(1,827)**	**3,332**	**16,848**	**131,356**	**(228,188)**	$ **1,297,998**	$ 1,237,389
189,200	–	**92**	–	–	**117,519**	–	$ **499,474**	$ 411,598
181,402	–	**18,564**	–	**81**	–	–	$ **3,396,170**	$ 3,232,841

** The net assets of the Saskatchewan Auto Fund are to be used for the future benefit of Saskatchewan's motoring public and cannot be used for the payment of general dividends. The net assets of the Workers' Compensation Board (Saskatchewan) cannot be used for the payment of general dividends.

*** Approximately $126 million of the net deficiency of Saskatchewan Crop Insurance Corporation is the responsibility of the Federal Government.

Government of the Province of Saskatchewan Summary Financial Statements Investment in Government Enterprises

Schedule 3 — (continued)

As at March 31, 1992

Saskatchewan Energy Holdings Ltd. (SEHL)

SEHL operates a province-wide natural gas distribution system and a transmission system.

Saskatchewan Power Corporation (SaskPower)

SaskPower's main functions include the generation, purchase, transmission, distribution and sale of electrical energy.

Saskatchewan Water Corporation (Sask Water)

Sask Water's main responsibility and authority is to manage, administer, develop, control and protect the water and related land resources of Saskatchewan.

Sask Water is the funding agency and eventual owner of the Rafferty and Alameda Dams in the Souris Basin.

Saskatchewan Telecommunications (SaskTel)

SaskTel is responsible for providing local and long distance voice, data, image and text transmission services to the people of Saskatchewan. Through its membership in Stentor (formerly Telecom Canada), an alliance of Canada's major telecommunications companies, SaskTel provides a full range of national and world-wide long distance communications services.

Saskatchewan Government Insurance (SGI) & Saskatchewan Auto Fund

SGI began 1991 using the new name of "SGI CANADA" for the general insurance portion of its business. SGI CANADA is a competitive property and casualty insurer offering a comprehensive line of insurance products and services to homes, farms and businesses in Saskatchewan. SGI CANADA also offers optional extended automobile insurance protection and coverage beyond the basic compulsory package provided through the Saskatchewan Auto Fund. The Saskatchewan Auto Fund is administered by SGI CANADA.

Saskatchewan Economic Development Corporation (SEDCO)

SEDCO conducts lending and other programs to promote and facilitate economic development and diversification in the Province. The focus of SEDCO's programs is on small business and its priority is to assist in the creation and maintenance of jobs for Saskatchewan people.

Saskatchewan Crop Insurance Corporation (SCIC)

SCIC's general purpose is to provide reasonably priced crop insurance to Saskatchewan farmers against yield losses resulting from various natural disasters and to provide gross revenue protection to Saskatchewan farmers against price fluctuations.

Workers' Compensation Board (Saskatchewan) (WCB)

WCB's primary function is to provide workers' compensation insurance to Saskatchewan workers and employers.

Saskatchewan Transportation Company (STC)

STC is charged with the responsibility of providing a comprehensive bus transportation service for the people of Saskatchewan.

Saskatchewan Government Growth Fund Management Corporation (SGGFMC)

SGGFMC is responsible for the management and administration of its subsidiary, the Saskatchewan Government Growth Fund Ltd. (the Fund), a venture capital fund under the Federal Government's immigrant investor program. The corporation engages the services of SEDCO to provide advice and personnel to ensure the ongoing management of the Fund.

The Fund acts as a vehicle for foreign investors to invest in businesses located in Saskatchewan and to facilitate the investor's qualification as a permanent Canadian resident.

Saskatchewan Forest Products Corporation (SFPC)

SFPC produces dimensional lumber and studs at its Carrot River sawmill and plywood sheathing at its plywood plant at Hudson Bay.

Saskatchewan Liquor Board (SLB) and Liquor Licensing Commission

SLB's main functions are to control the manufacturing and distribution of beverage alcohol throughout the Province as well as oversee the licensing of all establishments selling alcohol in the Province. The latter function is performed through the Liquor Licensing Commission.

Government of the Province of Saskatchewan Summary Financial Statements Long-Term Investments

Schedule 4

As at March 31, 1992

		(In thousands of dollars)	
	Voting Percentages	**1992**	1991 (unaudited)
Investments:			
Cameco Corporation*			
17,543,623 (1991 — 25,543,624) common shares	33.8%	**$ 315,740**	$ 601,453
2,666,667 (1991 — 0) common shares held in trust	5.1%	**39,333**	–
Potash Corporation of Saskatchewan Inc.*			
0 (1991 — 10,951,700) common shares	–	**–**	191,960
14,726,211 (1991 — 11,099,763) common shares held in trust	9.4%	**265,362**	199,796
Bi-Provincial Upgrader, Lloydminster, Saskatchewan*			
joint venture interest	17.5%	**197,491**	71,223
provision		**(63,875)**	–
Saskatchewan Oil and Gas Corporation*			
5,842,910 (1991 — 5,842,910) common shares	9.4%	**63,355**	63,355
Saskferco Products Inc. (formerly Saferco Products Inc.)*			
38,075,976 (1991 — 7,910,000) common shares	49.0%	**38,076**	7,910
Meadow Lake Pulp Limited Partnership			
partnership interest	49.0%	**9,800**	9,800
NewGrade Energy Inc.*			
common shares and debentures	50.0%	**232,017**	229,712
provision		**(232,017)**	(161,918)
Other share investments — equity basis		**3,942**	2,340
Other share investments — cost basis		**1,177**	1,186
		870,401	1,216,817
Bonds and Debentures:			
Municipal debentures — market value 1992 — $159,934 (1991 — $161,205)		**142,597**	156,737
Weyerhaeuser Canada Ltd.*			
income debenture		**189,607**	189,607
provision		**(47,316)**	–
Meadow Lake Pulp Limited Partnership*			
participating debentures		**132,392**	578
Other bonds and debentures		**18,350**	11,921
		435,630	358,843
Loans, Notes and Mortgages Receivable:			
Cadillac Fairview Corporation Limited*		**41,351**	41,704
Dairy Producers Co-operative Limited		**10,000**	10,000
Prairie Malt Limited		**–**	29,026
Other loans, notes and mortgages receivable		**11,732**	12,129
		63,083	92,859
		$ 1,369,114	$ 1,668,519

* (See accompanying notes to schedule 4)

Government of the Province of Saskatchewan Summary Financial Statements Long-Term Investments

Schedule 4 — (continued)

At at March 31, 1992

Cameco Corporation (Cameco)

In May, 1991, Cameco's voting common shares were split on a 4 for 1 basis resulting in the Government owning 25,543,624 shares with no change in the Government's ownership interest. Subsequently, Cameco issued 10,400,000 voting common shares from treasury pursuant to an initial public offering. The dilution of the Government's investment in Cameco from 61.5 per cent to 49.2 per cent resulted in a loss of $62.3 million.

On September 30, 1991, the Government sold 5,333,334 Special Warrants. Each Special Warrant consisted of one Cameco voting common share and one-half of a Common Share Purchase Warrant (Purchase Warrant). Each full Purchase Warrant entitles the holder to purchase from the Government one Cameco voting common share for $14.75 on or before October 1, 1994. Immediately upon closing, the Special Warrants were exercised resulting in the disposition of 5,333,334 Cameco voting common shares. This reduced the Government's ownership interest in Cameco to 20,210,290 voting common shares. The net proceeds of $74.9 million from the sale were less than the book value of the shares sold, resulting in a loss of $41.1 million.

In addition, 2,666,667 voting common shares of Cameco were placed in trust under the terms of a Custodian Agreement to satisfy the possible exercise of the Purchase Warrants. The Government's control over the shares held in trust can be terminated at any time by holders of the Purchase Warrants although the Government maintains beneficial ownership of these shares. Any shares remaining in trust after the close of business on October 1, 1994 will be transferred by the trustee to the Government. The Government accounts for these shares using the cost method.

The carrying value of the 2,666,667 shares held in trust has been reduced to the exercise price of $14.75 per share, resulting in a loss of $18.6 million. The book value of the remaining 17,543,623 Cameco shares held as an investment has been reduced to $18.00 per share to reflect management's current estimate of the loss that is other than a temporary decline. This adjustment resulted in a loss of $67.2 million.

The Government uses the equity method to account for the 17,543,623 unencumbered voting shares.

The Government holds one Class B share which allows them to exercise the right of deciding the location of Cameco's head office.

Potash Corporation of Saskatchewan Inc. (PCS Inc.)

On September 9, 1991, the Government sold 7,301,133 Special Warrants. Each Special Warrant consisted of one PCS Inc. common share and one-half of a Common Share Purchase Warrant (Purchase Warrant). Each full Purchase Warrant entitles the holder to purchase one PCS Inc. common share from the Government for $18.75 on or before September 30, 1994. Immediately upon closing, the Special Warrants were exercised resulting in the disposition of 7,301,133 PCS Inc. common shares for net proceeds of $131.2 million. The book value of these shares exceeded the net proceeds resulting in a loss of $1.2 million. This reduced the Government's ownership interest in PCS Inc. to 3,650,567 common shares.

The Government placed 3,650,567 of these shares in trust under terms of a Custodian Agreement to satisfy the possible exercise of the Purchase Warrants. The Government maintains beneficial ownership of these shares. Any shares remaining in trust after the close of business on September 30, 1994 will be transferred by the trustee to the Government. During December 1991, Purchase Warrants for 20,000 shares were exercised. The remaining 3,630,567 common shares, representing a 9.4 per cent ownership interest, are accounted for by the cost method.

The Government also holds 11,095,644 (1991 — 11,099,763) voting common shares of PCS Inc. in trust to fulfil the exchangeability feature of the Potash Ownership Bonds issued by the Government in 1989. These shares are accounted for by the cost method. Any time after December 1, 1990, and prior to the bond's maturity on December 1, 1992, the holder of each ownership bond may exchange the bond for a certain number of PCS Inc. shares. Any shares remaining in trust on December 1, 1992 will be transferred by the trustee to the Government.

Bi-Provincial Upgrader Joint Venture

The Government has invested $197.5 million in the Bi-Provincial Upgrader Joint Venture (the Joint Venture) up to December 31, 1991. The Joint Venture was established to construct and operate a heavy oil upgrader located near Lloydminster, Saskatchewan. The project has experienced cost overruns of $365 million and the Government's share of the overruns is expected to be $63.9 million. As a result of the financial projections of the nominal return on the investments, the Government has recorded a provision for loss of $63.9 million. The Government has agreed to fund $30.6 million of this amount while the funding for the remaining $33.3 million has not been finalized.

Government of the Province of Saskatchewan
Summary Financial Statements
Long-Term Investments

Schedule 4 — (continued)

At at March 31, 1992

Saskatchewan Oil and Gas Corporation (Saskoil)

The Government uses the cost method to account for its investment in Saskoil.

Saskferco Products Inc. (Saskferco)

The Government uses the equity method to account for its investment in Saskferco.

Newgrade Energy Inc. (NewGrade)

The Government has invested $232 million in NewGrade up to December 31, 1991 (1990 — $229.7 million). The Government initially agreed to provide funding to NewGrade, to a maximum of $158.8 million for the purpose of assisting NewGrade in the construction and start-up of a heavy oil upgrader located in Regina, Saskatchewan. The Government subsequently agreed to provide additional amounts to NewGrade to fund cash deficiencies experienced as a result of start-up difficulties. NewGrade recorded accumulated losses of $231.3 million to October 31, 1991. Accordingly, the Government reduced the carrying value of its investment to nil to reflect the decline in value. Any additional funding provided to NewGrade by the Government will be recorded as an expense.

The Government owns 100 per cent of the outstanding subordinated debentures of NewGrade. The subordinated debentures bear interest at Royal Bank prime plus 2 per cent. The total interest owing to the Government at December 31, 1991 was $60.3 million (1990 — $38.6 million). However, the receipt of the interest is uncertain, and no interest income has been accrued in these financial statements.

The Government has pledged all of the shares and debentures purchased from NewGrade as collateral security for NewGrade's loans. In addition, the Government has guaranteed indebtedness of NewGrade to a maximum of $360 million.

Weyerhaeuser Canada Ltd.

Interest is recognized in income as it becomes receivable in accordance with cash flow formulas. No interest income has been recorded during the current year. Due to uncertainties in the pulp and paper industry the Government has recorded a provision of $47.3 million against the debenture.

Meadow Lake Pulp Ltd. Partnership (MLPLP)

The Government has entered into various agreements with Millar Western Pulp (Meadow Lake) Ltd. (MWP), acting as agent for MLPLP, to provide loans to MWP up to a maximum of $191.5 million. The Government had advanced $132.4 million to December 31, 1991 (1990 — $.6 million) under these agreements in the form of a Participating Debenture. Interest, calculated at 11.15 per cent is recognized in income as it becomes currently receivable in accordance with the cash flow formulas. No interest income has been recorded during the current year.

The Government provided $50 million to MLPLP to pay for capital costs of the infrastructure primarily relating to environmental protection. MLPLP has no obligation to repay the amount and therefore the Government recorded the amount as a non-recurring expense.

Cadillac Fairview Corporation Limited

The Government holds a $33.3 million mortgage receivable at 9⅝ per cent and $8.0 million mortgage receivable at 11⅝ per cent from Cadillac Fairview Corporation Limited. The mortgages are repayable in monthly instalments of $289,177 and $79,866, respectively, with blended principal and interest. The unamortized balances are due December 1, 2001.

Government of the Province of Saskatchewan
Summary Financial Statements
Accounts Payable and Accrued Liabilities

Schedule 5

As at March 31, 1992

(In thousands of dollars)

	1992	1991 (unaudited)
Trade	$ 119,441	$ 129,391
Accrued interest	315,709	213,612
Accrued employee benefits	44,326	34,014
Due to the federal government	58,324	89,119
Other accrued liabilities	126,968	93,145
	$ 664,768	$ 559,281

Government of the Province of Saskatchewan
Summary Financial Statements
Public Debt

Schedule 6

As at March 31, 1992

(In thousands of dollars)

	1992				
	Gross Public Debt	Sinking Funds	Net Public Debt	Average Interest Rate	1991 Net Public Debt (unaudited)
Consolidated Fund*	$ 9,363,014	$ 29,191	$ 9,333,823	10.10%	$ 8,467,455
Hospital Laundry Services of Regina	5,100	–	5,100	12.13%	5,300
Municipal Financing Corporation of Saskatchewan	26,000	–	26,000	11.00%	33,000
Saskatchewan Development Fund Corporation	12,814	–	12,814	12.32%	14,829
Other	3,257	–	3,257	10.82%	3,900
Debt of government service organizations**	9,410,185	29,191	9,380,994		8,524,484
Saskatchewan Crop Insurance Corporation	181,402	–	181,402	8.07%	198,563
Saskatchewan Economic Development Corporation	296,697	–	296,697	9.91%	269,604
Saskatchewan Energy Holdings Ltd.	849,326	6,310	843,016	10.68%	776,259
Saskatchewan Government Insurance	–	–	–	–	2,206
Saskatchewan Power Corporation	1,835,891	261,511	1,574,380	10.97%	1,394,949
Saskatchewan Telecommunications	887,076	147,721	739,355	10.92%	757,490
Saskatchewan Transportation Company	18,411	–	18,411	10.02%	8,427
Saskatchewan Water Corporation	1,030	263	767	8.57%	125,149
Debt of government enterprises***	4,069,833	415,805	3,654,028		3,532,647
Total public debt	$ 13,480,018	$ 444,996	$ 13,035,022		$ 12,057,131

Debt repayable in foreign currency has been restated in Canadian dollar equivalents.

* Consolidated Fund debt is shown net of $3,419,118 (1991 — $3,553,410) reimbursable from government enterprises. Consolidated Fund debt includes amounts borrowed on behalf of government service organizations.

** See schedule 7 for information on debt by maturity.

*** The debt of government enterprises is as presented in their audited financial statement closest to March 31, 1992.

Government of the Province of Saskatchewan Summary Financial Statements Public Debt by Maturity

Schedule 7

As at March 31, 1992

(In thousands of dollars)

	1992				
	Year of Maturity	**Canadian Dollar Debt**	**U.S. Dollar Debt (CDN $)**	**Total Canadian Debt**	Average Interest Rate
Short-term promissory notes		$ 457,912	$ –	$ 457,912	–
Treasury bills and debentures	1992-1993	660,344	–	660,344	10.21%
	1993-1994	697,134	–	697,134	9.80%
	1994-1995	1,232,302	–	1,232,302	9.97%
	1995-1996	743,632	–	743,632	11.02%
	1996-1997	861,803	–	861,803	9.02%
	1997-2002	3,396,881	–	3,396,881	10.18%
	2002-2007	136,254	–	136,254	14.17%
	2007-2012	541,037	–	541,037	10.13%
	2012-2021	325,916	356,970	682,886	9.70%
Total debt of government service organizations issued at face value		$ 9,053,215	$ 356,970	9,410,185	
Less: sinking funds				(29,191)	
Total debt of government service organizations				**$ 9,380,994**	

The debentures in U.S. dollars have been converted to Canadian dollars at the exchange rate in effect at March 31, 1992 (1.1899).

Government of the Province of Saskatchewan Summary Financial Statements Other Liabilities

Schedule 8

As at March 31, 1992

(In thousands of dollars)

	1992	1991 (unaudited)
Due to government enterprises:		
Due to Saskatchewan Crop Insurance Corporation*	**$ 150,944**	$ 176,223
Funds held on behalf of government enterprises and others:		
Saskatchewan Crop Insurance Corporation	**237,828**	–
Saskatchewan Liquor Board	**117,519**	70,000
Queen's Bench Court Account	**9,546**	9,066
Public Employees' Dental Fund	**6,465**	6,429
Public Trustee's Trust Account	**1,508**	2,028
Energy and Mines Trust Fund	**952**	1,185
Others	**11,151**	6,654
Capital lease obligations	**76,510**	79,635
Miscellaneous	**10**	4,211
	$ 612,433	$ 355,431

* Net liability for claim payments from the reinsurance fund.

Government of the Province of Saskatchewan
Summary Financial Statements
Guaranteed Debt

Schedule 9

As at March 31, 1992

	(In thousands of dollars)	
	1992	1991 (unaudited)
CIC Mineral Interest Corporation (formerly Potash Corp. of Saskatchewan)		
Royal Trust, London Life Lease	**$ 25,335**	$ 27,594
T.D. Mutual Life, London Life Lease	**34,074**	36,535
Royal Trust Lease	**22,944**	24,459
Crown Investments Corporation of Saskatchewan (non-consolidated)		
IPSCO Inc.	**65,000**	65,000
Saskferco Products Inc.	**38,162**	-
The Farmers' Counselling and Assistance Act	**33,461**	32,338
The Feeder Associations Loan Guarantee Program	**22,269**	17,725
The Industry and Commerce Development Act		
Haro Financial Corporation*	**210,122**	-
Saskferco Products Inc.	**274,867**	267,660
The NewGrade Energy Inc. Act		
NewGrade Energy Inc.	**341,263**	338,420
The Power Corporation Act		
I.A.C. Limited — Dragline Lease	**24,464**	25,382
Manalta Coal**	**39,111**	40,200
The Pulp and Paper Mills Act		
Weyerhaeuser Canada Ltd.	**51,249**	51,249
Saskatchewan Economic Development Corporation		
Loan guarantees	**11,375**	11,404
The Saskatchewan Housing Corporation Act		
Home Improvement Loan Program	**281,800**	355,331
Mortgage Guarantee Program	**31,500**	37,518
Other***	**29,943**	12,060
	$ 1,536,939	$ 1,342,875

* The Government guaranteed a line-of-credit for Haro Financial Corporation of $355 million (Canadian Imperial Bank of Commerce $305 million and Crown Life $50 million). As at March 31, 1992 the Corporation has used $210 million of the line-of-credit.

** The amount is net of $5,889,116 (1991 — $4,800,225) which is Manalta's equity in the sinking fund administered by the Minister of Finance.

*** Other includes all guarantees under $10 million.

Government of the Province of Saskatchewan Summary Financial Statements Revenue

Schedule 10

As at March 31, 1992

	(In thousands of dollars)	
	1992	1991 (unaudited)
Taxation:		
Corporation capital	**$ 117,296**	$ 114,327
Corporation income	**75,487**	65,848
Fuel	**225,685**	174,074
Individual income	**1,022,560**	980,203
Insurance	**22,849**	22,239
Mineral acreage	**5,686**	5,639
Sales	**577,729**	516,995
Tobacco	**104,478**	100,238
Other	**11,635**	8,252
	2,163,405	1,987,815
Contributions from the federal government:		
Canada Assistance Plan	**176,037**	159,121
Equalization payment	**620,314**	663,398
Established Programs Financing	**370,446**	370,839
Manpower agreements	**4,941**	5,468
Statutory subsidy	**2,181**	2,181
Housing subsidy	**13,878**	11,712
Other	**114,520**	334,336
	1,302,317	1,547,055
Natural resources:		
Coal	**15,827**	12,284
Natural gas	**42,764**	49,591
Oil	**198,168**	283,036
Potash	**50,781**	49,940
Uranium	**14,507**	19,262
Other	**15,761**	9,015
	337,808	423,128
Other revenue:		
Investments	**197,813**	254,422
Fees/permits/licences	**262,873**	125,502
Insurance	**25,279**	34,550
Miscellaneous	**196,702**	326,957
	682,667	741,431
	$ 4,486,197	$ 4,699,429

Government of the Province of Saskatchewan
Summary Financial Statements
Non-Recurring Items

Schedule 11

For the Year Ended March 31, 1992

(In thousands of dollars)

	1992	1991 (unaudited)
Loss on sale of investment in Cameco Corporation*	$ (189,210)	$ –
Write off of Saskatchewan Water Corporation loan**	(182,283)	–
Losses of NewGrade Energy Inc.*	(70,099)	(102,283)
Write down of investment in Bi-Provincial Upgrader Joint Venture*	(63,875)	–
Grant to Meadow Lake Pulp Limited Partnership*	(50,000)	–
Write down of debenture from Weyerhaeuser Canada Ltd.*	(47,316)	–
Gain on sale of Saskatchewan Oil and Gas Corporation shares	–	32,111
Gain on sale of IPSCO Inc. common shares	–	10,072
Other losses and write downs	(16,795)	(4,783)
	$ (619,578)	$ (64,883)

* See notes to schedule 4 for additional information.

** The construction of the Rafferty and Alameda dams were to be funded by contributions from Saskatchewan Power Corporation (SPC), the U.S. Government and by a funding arrangement whereby operating agreements with various users would be entered into to generate sufficient cash flows to justify the capitalization of the dams. During 1991, it became apparent that future revenues from SPC would not be forthcoming.

Construction costs capitalized by Saskatchewan Water Corporation, to December 31, 1991, totalled $141.4 million. The funding for construction of the dams, other than the U.S. Government funding, was in the form of notes payable to the Government of Saskatchewan's Consolidated Fund. These notes totalled $143.8 million at March 31, 1992. It has been determined that, because the contemplated funding arrangement will not occur, the construction costs represent a public policy expenditure. As a result, the Government has forgiven loans receivable from Saskatchewan Water Corporation.

Saskatchewan Water Corporation has incurred costs of $55.6 million relating to major irrigation projects. During 1991, it became apparent that future revenues from the Agriculture Development Fund would not be forthcoming. Therefore, it has been determined that these costs represent a public policy expenditure since the projects will not generate sufficient future revenues to justify capitalization of the costs. As a result, the Government has forgiven $38.5 million of loans receivable provided to the Corporation to fund the projects.

Government of the Province of Saskatchewan
Summary Financial Statements
Listing of Entities

Schedule 12

March 31, 1992

Government Service Organizations (Consolidated)

Agricultural Credit Corporation of Saskatchewan
Agricultural Implements Board
Agriculture Development Fund
Assurance Fund
Battlefords Regional Care Centre
Board of Governors, Lakeside Home
Board of Governors, Parkridge Centre
Carlton Trail Regional College
Cattle Marketing Deductions Fund
CIC Industrial Interests Inc.
CIC Mineral Interests Corporation
Commercial Revolving Fund
Consolidated Fund
Correctional Facilities Industries Revolving Fund
Correspondence School Revolving Fund
Crop Reinsurance Fund of Saskatchewan
Crown Investments Corporation of Saskatchewan (non-consolidated)
Cumberland Regional College
Cypress Hills Regional College
Environmental Protection Fund
Farm Purchase Program Fund
Fish and Wildlife Development Fund
Forest Renewal and Development Fund
Health Services Utilization and Research Commission
Highways and Transportation Revolving Fund
Horned Cattle Fund
Hospital Laundry Services of Regina
Interprovincial Lotteries Act Trust Account
La Ronge Hospital Board
Market Development Fund
Milk Control Board
Municipal Financing Corporation of Saskatchewan
New Careers Corporation
North West Regional College
Northern Revenue Sharing Trust Account
Northern Saskatchewan Economic Development Revolving Fund
Northlands College
Oil and Gas Environmental Fund
Oil and Gas Revolving Fund
Palliser Regional Care Centre
Parkland Regional Care Centre
Parkland Regional College
Prairie Agricultural Machinery Institute
Prairie West Regional College
Public Employees Benefits Agency Revolving Fund
Queen's Printer Revolving Fund
Regina General Hospital
Regina Health Board
Resource Protection and Development Revolving Fund
Royal University Hospital Board
Saskatchewan Agricultural Returns Stabilization Fund
Saskatchewan Alcohol and Drug Abuse Commission
Saskatchewan Archives Board
Saskatchewan Arts Board
Saskatchewan Book Bureau Revolving Fund
Saskatchewan Cancer Foundation
Saskatchewan Centre of the Arts Fund
Saskatchewan Communications Network Corporation
Saskatchewan Development Fund Corporation
Saskatchewan Gaming Commission
Saskatchewan Grain Car Corporation
Saskatchewan Health Research Board
Saskatchewan Heritage Foundation
Saskatchewan Heritage Fund
Saskatchewan Horse Racing Commission
Saskatchewan Housing Corporation
Saskatchewan Indian Regional College
Saskatchewan Institute of Applied Science and Technology
Saskatchewan Legal Aid Commission
Saskatchewan Mining Development Corporation
Saskatchewan Prescription Drug Fund
Saskatchewan Property Management Corporation
Saskatchewan Research Council
Saskatchewan Student Aid Fund
Saskatchewan Western Development Museum
Saskatchewan Wetlands Conservation Corporation
Saskatoon Health Board
Saskatoon Health Services Authority
Souris Basin Development Authority
Souris Valley Regional Care Centre
South Saskatchewan Hospital Centre
South Saskatchewan River Irrigation District No. 1
Southeast Regional College
St. Louis Alcoholism Rehabilitation Centre
Victims' Fund
Wascana Rehabilitation Centre
Water Appeal Board
Whitespruce Youth Treatment Centre

Government Enterprises (Modified Equity Method)

Saskatchewan Auto Fund
Saskatchewan Crop Insurance Corporation
Saskatchewan Economic Development Corporation
Saskatchewan Energy Holdings Ltd.
Saskatchewan Forest Products Corporation
Saskatchewan Government Growth Fund Management Corporation
Saskatchewan Government Insurance
Saskatchewan Liquor Board and Liquor Licensing Commission
Saskatchewan Power Corporation
Saskatchewan Telecommunications
Saskatchewan Transportation Company
Saskatchewan Water Corporation
Workers' Compensation Board (Saskatchewan)

Government of the Province of Saskatchewan
Summary Financial Statements
Trusts Under Administration

Schedule 13

As at March 31, 1992

	(In thousands of dollars) 1992	1991 (unaudited)
Superannuation funds and pension plans*	**$ 3,452,946**	$ 3,050,675
Public Employees Disability Income Fund	**(11,502)**	(5,054)
Public Trustee's Trust Account	**88,315**	83,603
Other trusts**	**35,200**	35,477
	$ 3,564,959	$ 3,164,701

* The balance reflects the latest audited financial statements of the funds and plans prior to March 31, 1992.

** Includes other trusts under $10 million.

Summary of Superannuation, Trust, and Special Purpose Funds

Summary of Superannuation, Trust, and Special Purpose Fund Balances

As at March 31, 1992

Assets	**1992**	1991
Cash	**$ 44,550,269**	$ 40,967,745
Investments	**2,276,075,122**	2,030,265,045
Accounts Receivable	**63,498,995**	74,360,961
Other Assets	**19,577,394**	18,530,746
Total Assets	**$ 2,403,701,780**	$ 2,164,124,497

Liabilities and Fund Balances		
Liabilities	**$ 189,910,956**	$ 174,453,645
Superannuation Funds Held in Trust	**2,168,162,282**	1,921,520,463
Other Trust Funds	**166,234,071**	153,381,521
Other Special Purpose Funds	**(120,605,529)**	(85,231,132)
Total Liabilities and Fund Balances	**$ 2,403,701,780**	$ 2,164,124,497

Summary of Individual Superannuation, Trust and Special Purpose Funds

As at March 31, 1992

	Cash in Bank	Investments	Accounts Receivable	Other Assets	Total Assets	Liabilities	Fund Balance
Superannuation Funds							
Education							
The Teachers' Superannuation Commission (3):							
Teachers' Annuity Plan	$ —	$ 190,409,331	$ 15,885,467	$ —	$ 206,294,798	$ 10,226,804	$ 196,067,994
Teachers' Superannuation Plan	—	781,172,799	23,515,122	—	804,687,921	6,304,430	798,383,491
Voluntary Contributions Fund	—	1,569,708	66,487	—	1,636,195	226	1,635,969
Public Employees Benefits Agency							
Anti-Tuberculosis League Employees Superannuation Fund (1)	7,022	3,972,534	75,982	—	4,055,538	6,232	4,049,306
Judges of the Provincial Court Superannuation Fund (1)	69,149	3,594,466	92,254	—	3,755,869	23,461	3,732,408
Liquor Board Superannuation Plan (1)(2)	2,230	12,255,846	297,712	—	12,555,788	6,503	12,549,285
Members of the Legislative Assembly Superannuation Fund (1)	14,712	8,187,325	200,097	—	8,402,134	1,075,569	7,326,565
Public Employees (Government Contributory) Superannuation Fund (1)	1,220,734	764,298,310	11,677,327	—	777,196,371	1,761,996	775,434,375
Public Employees (Government Contributory) Annuity Fund	111,510	18,073,186	688,241	—	18,872,937	5,485	18,867,452
Saskatchewan Transportation Company Employees Superannuation Fund (1)	8,002	16,911,945	238,980	—	17,158,927	5,411	17,153,516
Workmen's Compensation Board Superannuation Fund (2)	16,899	14,744,597	252,846	—	15,014,342	16,141	14,998,201
Rural Development							
Municipal Employees Superannuation Fund (2)	356,525	336,428,725	4,821,106	—	341,606,356	23,642,636	317,963,720
	1,806,783	2,151,618,772	57,811,621	—	2,211,237,176	43,074,894	2,168,162,282
Trust Funds							
Agriculture							
Cattle Marketing Deductions Fund	770,131	—	246,856	—	1,016,987	109,179	907,808
Horned Cattle Trust Fund	468,778	—	59,806	530,129	1,058,713	214,331	844,382
Community Services							
Northern Revenue Sharing Trust Account	12,450,328	—	846,662	8,612,279	21,909,269	1,878,984	20,030,285
Education							
School for the Deaf — Miscellaneous Trust Fund	4,312	18,952	3	—	23,267	—	23,267

	Cash in Bank	Investments	Accounts Receivable	Other Assets	Total Assets	Liabilities	Fund Balance
Finance							
Province of Saskatchewan Trust	702,503	—	—	—	702,503	—	702,503
Public Employees Dental Fund (2)	6,504,010	—	458,239	—	6,962,249	642,974	6,319,275
Public Employees Disability Income Fund (2)	380	23,805,645	434,347	—	24,240,372	194,855	24,045,517
Public Employees Group Life Insurance Fund (2)	3,137	12,696,613	570,981	—	13,270,731	981,979	12,288,752
Canada Savings Bond Account	770	—	—	—	770	—	770
Mortgage Protection Plan Account	30,804	4,823	—	—	35,627	35,627	—
Health							
The Mental Health Centre, Weyburn:							
Grants and Donations Trust Fund	1,605	—	—	—	1,605	—	1,605
Patients' Trust Account	1,025	—	—	—	1,025	300	725
The Saskatchewan Hospital, North Battleford:							
Patients' Trust Account	166,695	—	46	—	166,741	—	166,741
Grants and Donations	46,687	—	—	—	46,687	—	46,687
Justice							
Agricultural Implements Compensation Fund (1)	111,683	—	2,090	—	113,773	—	113,773
Chief Surveyor's Land Titles Trust Account	16,298	—	2,130	—	18,428	—	18,428
Danielson Park Inmates Trust	5,071	—	—	—	5,071	—	5,071
Judicial Centre Operations Accounts	163,849	—	365	—	164,214	—	164,214
Land Registrar's Operations Account	686,568	—	325,397	—	1,011,965	—	1,011,965
Provincial Mediation Board Trust Account	321,509	—	—	—	321,509	—	321,509
Provincial Court Operations Account	454,141	—	93	—	454,234	—	454,234
Surface Rights Arbitration Board Trust Accounts	131,847	—	2,017	—	133,864	—	133,864
Local Registrar's Operations Account	66,546	—	245	—	66,791	—	66,791
Meadow Lake Camp:							
Inmates' Trust Account	1,882	—	3,738	—	5,620	—	5,620
North Battleford Community Training Residence:							
Joint Trust Account	53,257	—	219	—	53,476	—	53,476
North Battleford Correctional Centre:							
Inmates' Trust Account	1,325	—	2,080	—	3,405	2,226	1,179
Director's Suspense Account	5,838	—	—	—	5,838	5,511	327
Northern Corrections Branch, Besnard Lake and Waden Bay Camps:							
Inmates' Trust Account	2,997	—	3,938	—	6,935	678	6,257
Northern Corrections Branch, Buffalo Narrows:							
Inmates' Trust Account	309	—	2,119	—	2,428	2,150	278
Pine Grove Correctional Centre, Prince Albert:							
Inmate Collective Benefit Fund	1,877	—	—	—	1,877	—	1,877
Inmates' Trust Account	4,907	—	—	—	4,907	—	4,907

Prince Albert Community Training Residence:							
Joint Trust Account	4,043	—	(2,530)	—	1,513	—	1,513
Province of Saskatchewan Court Accounts	9,386,113	—	3	—	9,386,116	—	9,386,116
Provincial Correctional Centre, Prince Albert:							
Inmate Collective Benefit Fund	2,060	—	36	3,904	6,000	70	5,930
Inmates' Trust Account	4,223	—	19,158	—	23,381	—	23,381
Provincial Correctional Centre, Regina:							
Inmate Collective Benefit Fund	2,233	—	—	—	2,233	—	2,233
Inmates' Trust Account	19,406	—	29,371	—	48,777	—	48,777
Director's Suspense Account	504	—	266	—	770	20	750
Provincial Correctional Centre, Saskatoon:							
Inmate Collective Benefit Fund	5,321	—	—	—	5,321	—	5,321
Inmates' Trust Account	8,956	—	27,961	—	36,917	13,291	23,626
Public Trustee's Trust Account	933,472	87,899,708	1,354,815	—	90,187,995	1,872,953	88,315,042
Regina Community Training Residence:							
Joint Trust Account	19,698	—	10	26,599	46,307	—	46,307
Saskatoon Community Training Residence:							
Joint Trust Account	59,721	—	1,404	—	61,125	1,314	59,811
Sheriffs' Operations Accounts	66,779	—	—	—	66,779	—	66,779
White Gull Camp:							
Inmates' Trust Account	1,070	—	3,726	—	4,796	—	4,796
Human Resources, Labour and Employment							
Wage Collection Trust Account	76,270	—	—	—	76,270	—	76,270
Social Services							
Battleford Youth Cottage:							
Resident Trust Account	(584)	—	979	—	395	—	395
Working Fund Account	759	—	—	—	759	—	759
Dales House	809	—	373	—	1,182	548	634
Kilburn Hall:							
Recreation Account	4,144	—	—	—	4,144	—	4,144
Resident Trust Account	906	—	658	—	1,564	—	1,564
Social Services Central Trust Account	41,911	—	752	—	42,663	—	42,663
Valley View Centre, Moose Jaw:							
Grants and Donations Trust Fund	55,860	—	25,931	—	81,791	—	81,791
Residents' Trust Account	268,638	—	4,811	—	273,449	13,882	259,567
Creighton Community Youth Residence:							
Resident Trust Account	827	—	1,125	—	1,952	898	1,054
Kenosee Youth Work Camp:							
Resident Trust Account	382	—	984	—	1,366	—	1,366
Resident Camp Account	12,307	—	130	—	12,437	—	12,437
North Battleford Youth Centre:							
Resident Trust Account	794	—	806	—	1,600	—	1,600
Craft and Canteen Account	728	—	—	554	1,282	—	1,282

	Cash in Bank	Investments	Accounts Receivable	Other Assets	Total Assets	Liabilities	Fund Balance
North Central Youth Camp, Prince Albert:							
Resident Fund	434	—	—	1,110	1,544	931	613
Resident Camp Account	8,489	—	—	1,105	9,594	—	9,594
Paul Dojack Youth Centre:							
Resident Account	(1,847)	—	3,014	—	1,167	211	956
Shop Fund	262	—	—	1,993	2,255	—	2,255
Yarrow Youth Farm:							
Resident Trust Account	629	—	359	—	988	—	988
Handicraft Account	1,540	—	—	130	1,670	—	1,670
	34,167,926	124,425,741	4,435,513	9,177,803	172,206,983	5,972,912	166,234,071
Special Purpose Funds							
Agriculture							
Saskatchewan Beef Stabilization Board (1)	178,557	—	831	—	179,388	121,146	58,242
Saskatchewan Agriculture Returns Stabilization Fund:							
Cow-Calf-to-Finish Market Insurance Plan	1,251	—	131,020	—	132,271	45,784,099	(45,651,828)
Feeder Finish Market Insurance Plan	427	—	5,216	—	5,643	59,016,285	(59,010,642)
Saskatchewan Hog Assured Returns Program	2,501	—	2,709	—	5,210	35,073,537	(35,068,327)
Tripartite Beef Administration — Operating	339,606	—	145,146	187,984	672,736	134,460	538,276
Alcohol and Drug Abuse Commission							
Contingency Fund (1)	50,229	—	903	—	51,132	—	51,132
General Fund (1)	1,161,757	—	116,841	648,388	1,926,986	508,247	1,418,739
Energy and Mines							
Suspense Account	941,121	—	—	—	941,121	—	941,121
Health							
Mental Health Services Special Purpose (I.C.B.) Fund	127,138	—	—	—	127,138	—	127,138
The Mental Health Centre, Weyburn:							
Bazaar Account	228,815	—	300	9,000	238,115	37	238,078
The Saskatchewan Hospital, North Battleford:							
Bazaar Account	23,449	—	27,901	101,614	152,964	1,414	151,550
Canteen Account	115,025	—	32	9,603	124,660	—	124,660
Justice							
Court of Appeal Evidence Account	22,431	—	—	—	22,431	—	22,431
Land Titles Assurance Fund	75,000	—	—	—	75,000	—	75,000
Maintenance Enforcement Program Account	40,801	—	—	—	40,801	—	40,801
North Battleford Correctional Centre:							
Handicraft Account	4,648	—	—	—	4,648	—	4,648
Northern Corrections Branch, La Ronge:							
Special Account	30,327	30,609	—	—	60,936	—	60,936
Pine Grove Correctional Centre, Prince Albert:							
Handicraft Account	1,290	—	2,286	2,812	6,388	—	6,388

Provincial Correctional Centre, Prince Albert:							
Handicraft Account	28,343	—	963	4,107	33,413	140	33,273
Provincial Correctional Centre, Regina:							
Handicraft Account	3,872	—	2,167	7,216	13,255	32	13,223
Provincial Correctional Centre, Saskatoon:							
Handicraft Account	4,672	—	579	256	5,507	365	5,142
Public Trustee Fees Account	7,717	—	—	—	7,717	—	7,717
Unified Family Court Account	92,825	—	—	—	92,825	—	92,825
Parks and Renewable Resources							
Forest Renewal and Development Fund	2,932,231	—	354,191	152,937	3,439,359	—	3,439,359
Fish and Wildlife Development Fund (1)	2,000,965	—	457,912	9,242,674	11,701,551	223,333	11,478,218
Rural Development							
Land Clearing Account	33,875	—	—	—	33,875	—	33,875
Social Services							
Valley View Centre, Moose Jaw:							
Bazaar Account	56,861	—	1,533	24,867	83,261	56	83,206
Canteen Account	69,826	—	1,331	8,133	79,290	—	79,290
	8,575,560	30,609	1,251,861	10,399,591	20,257,621	140,863,150	(120,605,529)
Total Superannuation, Trust and Special Purpose Funds	$ 44,550,269	$ 2,276,075,122	$ 63,498,995	$ 19,577,394	$ 2,403,701,780	$ 189,910,956	$ 2,213,790,824

(1) Report Tabled in Legislature
(2) At December 31, 1991
(3) At June 30, 1991

Volume

2

Public Accounts
1991-92

Volume 2

Details of Revenue and Expenditure

Saskatchewan

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Scope of The Public Accounts

The 1991-92 Public Accounts of the Province of Saskatchewan are organized into three reports:

Volume 1 contains the financial statements of the Consolidated Fund, the Saskatchewan Heritage Fund and a combination of these two funds, known as the Combined Funds. Volume 1 also contains the summary financial statements which consolidate the financial activites of all orgainizations for which the Government of Saskatchewan is responsible. A schedule of summary information on superannuation, trust and special purpose funds for which the Minister of Finance has administrative responsibility is also included.

Volume 2 contains details of the expenditures and revenues of the Consolidated Fund and the Saskatchewan Heritage Fund. Volume 2 also contains a listing of remissions of taxes and fees.

A two-part report, known as the **Compendium of Financial Statements** is comprised of the financial statements of various government boards, agencies, commissions, superannuation funds, special purpose funds and institutions as well as those Crown corporations which are accountable to the Treasury Board. Financial statements for Crown corporations that are accountable to the Crown Management Board appear in a separate compendium of annual reports compiled by the Crown Management Board.

Guide to Volume 2

Volume 2 reports details of revenue and expenditure by department for both the Consolidated Fund and the Saskatchewan Heritage Fund. In addition, Volume 2 provides a listing of remissions of taxes and fees.

Information for the Consolidated Fund and for the Saskatchewan Heritage Fund is organized and reported as follows:

1. A schedule of revenue by department and source.

2. Schedules comparing appropriations and expenditures by department as well as by program.

3. Details of expenditure by department. These details are organized as follows:

   Department Mandates — A description of the mandates and major program areas of each department is provided. A program area is a major grouping of functions performed or delivered by a department, e.g. Child Care, Grants to Schools, Administration.

   Expenditure Summary — A matrix showing the amount spent for each program area (subvote). Expenditures are grouped into major categories described below:

   - **Personal Services — General**
     Salaries, wages, honorariums and compensation paid to employees, as well as others who provide personal services.

   - **Personal Services — Extraordinary**
     Amounts paid as compensation upon severance of employment.

   - **Supplies and Services**
     Expenditures for the acquisition of supplies and services used or required to carry out programs.

   - **Advertising**
     Expenditures for promotion of programs.

   - **Travel**
     Travel expenditures incurred by employees, Members of the Legislative Assembly, and others who provide personal services to the Government.

   - **Contractual Services**
     Expenditures for a wide variety of specialized professional services provided to departments.

   - **Grants**
     Payments to local authorities and other third parties as well as to or on behalf of individuals.

   - **Equipment and Other Assets**
     Expenditures for the purchase of equipment and other assets used by departments in the delivery of government programs.

   - **Other Expenditures**
     Expenditures which do not fit in any of the above categories.

Grant Payments — Listings, by program, of grant recipients who received $5,000 or more. Income security programs are excluded due to the confidential and personal nature of the information. In addition, very high volume programs of a universal nature are excluded.

Personal Services — A list of individuals (excluding unionized employees) who received payments of $2,500 or more for salaries, wages, honorariums and compensation for personal service.

Ministers' Travel — A list of the amounts paid to Ministers for travel expenses.

Other Payments — A list of payees who received $20,000 or more for purposes other than grants or personal services.

Additional information is reported for two departments:

- Highways — A report on major maintenance and capital expenditures by highway.
- Legislation — Schedules of payments to Members of the Legislative Assembly for serving on Committees and Boards as well as for their indemnities, allowances and expenses as members.

Other Information

Volume 2 lists individuals or companies that were granted remissions of taxes or fees. A remission is a return of or an exemption from liability to pay a tax, royalty, rental or fee payable to the Crown. Section 60 of *The Financial Administration Act* and also Section 42 of *The Revenue and Financial Services Act* provide that the Lieutenant Governor in Council may grant remissions where he/she "considers it to be conducive to the public good or that great public inconvenience or great hardship or injustice to persons would otherwise ensue". Both Acts permit the Minister of Finance to grant remissions where the amount is not greater than $1,000.

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Consolidated Fund Details

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Government of the Province of Saskatchewan Consolidated Fund

Schedule of Revenue by Department and Source

For the Year Ended March 31, 1992

(In Thousands of Dollars)

Department	Taxes	Transfers from the Government of Canada	Transfers from Crown Entities	Other Revenues	Total 1992	Budget* 1992	Total 1991	Original Estimate 1991
Agriculture and Food	$	$ 580	$ 10,600	$ 6,446	$ 17,626	$ 18,297	$ 248,935	$ 4,740
Community Services	....	4,426	....	1,341	5,767	5,641	1,328	1,350
Consumer and Commercial Affairs	....	....	....	....	....	....	4,353	7,276
Culture, Multiculturalism and Recreation	....	....	....	....	....	....	329	82
Economic Diversification and Trade	....	104	2	148	254	212	1,747	1,239
Education	....	18,820	76	597	19,493	31,938	30,473	23,260
Energy and Mines	5,685	....	....	311	5,996	6,097	6,149	6,066
Environment and Public Safety	....	129	....	1,652	1,781	1,755	1,666	1,559
Executive Council	....	....	4	6	10	8	2	3
Executive Council — Electoral Expenses	....	....	....	8	8	....	....	....
Family Foundation	....	....	....	2,832	2,832	2,800	19	....
Finance	2,154,064	1,020,812	368,328	99,301	3,642,505	3,671,403	4,040,996	3,919,935
Health	....	30,463	....	5,389	35,852	28,201	25,669	24,991
Highways and Transportation — Ordinary	....	450	481	1,773	2,704	2,450	3,940	3,258
Human Resources, Labour and Employment	....	....	4,970	222	5,192	4,780	4,404	4,096
Indian and Metis Affairs Secretariat	....	13	....	52	65	36	21	204
Justice	....	3,953	185	46,224	50,362	51,992	43,546	47,397
Legislation	....	....	....	36	36	34	17	20
Parks and Renewable Resources	....	3,962	....	15,951	19,913	21,135	13,554	13,011
Provincial Auditor	....	....	....	20	20	15	80	52
Provincial Secretary	....	....	....	....	....	....	181	303
Public Service Commission	....	47	....	9	56	146	19	37
Rural Development — Ordinary	....	2,224	....	5,686	7,910	5,373	6,246	5,741
Saskatchewan Gaming Commission	....	....	....	....	....	....	1,035	5,680
Saskatchewan Municipal Board	....	....	....	161	161	369	188	249
Seniors' Secretariat	....	....	....	202	202	158	178	258
Social Services	....	173,859	....	2,633	176,492	170,660	165,453	164,388
Total Revenue	**$2,159,749**	**$1,259,842**	**$384,646**	**$191,000**	**$3,995,237**	**$4,023,500**	$4,600,528	$4,235,200

*Budget figures for revenue were forecasted by the new administration in December 1991.

Government of the Province of Saskatchewan
Consolidated Fund — Budgetary

Schedule of Appropriation and Expenditure by Vote

For the Year Ended March 31, 1992

Department and Activity	Vote	Appropriation Budget*	Appropriation Special Warrant**	Appropriation Statutory Adjustment	Appropriation Final Appropriation	Expenditure	Under Expended	Accounts Payable	(Over Committed) Under Committed
Agriculture and Food	1	$ 278,691,900	$ 22,600,000	$ 10	$ 301,291,910	$ 298,662,877	$ 2,629,033	$ 47,487	$ 2,581,546
Agriculture and Food — Agriculture Development Fund	60	28,430,000	....	....	28,430,000	28,380,000	50,000	....	50,000
Community Services	24	161,919,1000	....	(5,694)	161,913,406	158,866,795	3,046,611	15,867	3,030,744
Economic Diversification and Investment Fund	66	33,674,500	23,100,000	....	56,774,500	55,259,835	1,514,665	34	1,514,631
Economic Diversification and Trade	45	24,775,600	....	(185,486)	24,590,114	22,458,013	2,132,101	64,302	2,067,799
Education	5	905,113,800	....	216,672	905,330,472	901,062,787	4,267,685	90,199	4,177,486
Education — Education Development Fund	64	7,250,000	....	....	7,250,000	7,249,924	76	45	31
Energy and Mines	23	11,478,800	....	(106,751)	11,372,049	11,082,440	289,609	6,323	283,286
Environment and Public Safety	9	11,211,000	....	(170)	11,210,830	11,111,924	98,906	9,885	89,021
Executive Council	10	5,853,200	415,000	(1,100)	6,267,100	6,090,123	176,977	5,207	171,770
Executive Council — Electoral Expenses	34	6,800,000	....	(212,247)	6,587,753	6,587,753	....	....	....
Family Foundation	31	10,442,000	....	....	10,442,000	10,413,036	28,964	10,556	18,408
Finance	18	163,892,600	....	(1,434,583)	162,458,017	158,601,202	3,856,815	20,986	3,835,829
Finance — Servicing the Public Debt	12	516,500,000	....	(14,428,076)	502,071,924	502,071,924	....	....	....
Health	32	1,594,043,600	....	7,349	1,594,050,949	1,581,267,683	12,783,266	687,773	12,095,493
Highways and Transportation — Ordinary	16	123,888,200	....	1,729,590	125,617,790	119,348,351	6,269,439	112,189	6,157,250
Highways and Transportation — Capital	17	83,336,000	....	....	83,336,000	78,249,237	5,086,763	130,602	4,956,161
Human Resources, Labour and Employment	20	11,985,200	....	(644)	11,984,556	11,446,687	537,869	10,020	527,849
Indian and Metis Affairs Secretariat	25	4,291,700	....	....	4,291,700	4,043,536	248,164	14,894	233,270
Justice	3	170,018,400	145,100	24,605	170,188,105	169,295,843	892,262	200,925	691,337
Legislation	21	14,744,800	....	(774,550)	13,970,250	13,688,531	281,719	1,163	280,556
New Careers Corporation	59	5,688,500	....	....	5,688,500	5,688,500	....	....	....
Parks and Renewable Resources	26	84,038,500	....	24,734	84,063,234	84,028,204	35,030	297,595	(262,565)
Provincial Auditor	28	3,615,000	....	....	3,615,000	3,614,945	55	....	55
Public Service Commission	33	9,425,200	....	....	9,425,200	9,412,528	12,672	2,434	10,238
Rural Development — Ordinary	43	69,273,300	....	(6,044)	69,267,256	69,167,283	99,973	17,507	82,466
Rural Development — Capital	67	400,000	....	....	400,000	342,281	57,719	....	57,719
Saskatchewan Crop Insurance Corporation	46	92,740,300	....	(3,343)	92,736,957	85,467,443	7,269,514	....	7,269,514
Saskatchewan Municipal Board	22	881,900	....	....	881,900	881,740	160	24,237	(24,077)
Saskatchewan Property Management Corporation	53	6,335,600	....	....	6,335,600	6,035,600	300,000	....	300,000
Saskatchewan Research Council	35	6,557,000	....	....	6,557,000	6,557,000	....	....	....
Saskatchewan Water Corporation	50	8,171,000	....	....	8,171,000	8,171,000	....	....	....
Seniors' Secretariat	42	49,170,300	....	(395,575)	48,774,725	48,349,304	425,421	829	424,592

Social Services	36	389,105,600	6,000,000	10	395,105,610	389,820,924	5,284,686	230,905	5,053,781
Women's Secretariat	41	427,400	....	....	427,400	407,878	19,522	....	19,522
Consolidated Fund — Budgetary		**$4,894,170,000**	**$ 52,260,100**	**$(15,551,293)**	**$4,930,878,807**	**$4,873,183,131**	**$57,695,676**	**$2,001,964**	**$55,693,712**

*"Budget" includes funding provided by supply bills passed by the Legislative Assembly and special warrants approved through December 1991, and forecasted amounts for statutory appropriations.

**Special Warrants after December 31 are listed.

Government of the Province of Saskatchewan
Consolidated Fund — Budgetary

Schedule of Appropriation and Expenditure by Subvote

For the Year Ended March 31, 1992

Department and Activity	Vote-Subvote	Appropriation Budget*	Special Warrant**	Statutory Adjustment	Virement	Final Appropriation	Expenditure	Under Expended	Accounts Payable	(Over Committed) Under Committed
Agriculture and Food	1									
Adminstrative Services	1	$ 2,797,000	$	$	$ (202,000)	$ 2,595,000	$ 2,579,458	$ 15,542		
Human Resources	4	493,000	....	....	(25,000)	468,000	467,876	124		
Communications	3	1,944,000	....	....	(145,000)	1,799,000	1,797,267	1,733		
Agricultural Engineering	7	427,000	....	....	(29,700)	397,300	397,277	23		
Livestock	15	3,190,000	....	....	(165,000)	3,025,000	3,013,475	11,525		
Soils and Crops	16	1,334,000	....	....	....	1,334,000	1,333,038	962		
Veterinary Services	17	982,000	....	....	25,000	1,007,000	1,003,867	3,133		
Economics	19	2,315,000	....	....	(3,000)	2,312,000	2,305,935	6,065		
Agriculture Development Secretariat	112	840,000	....	....	(29,000)	811,000	810,418	582		
Counselling and Assistance for Farmers — Administration	99	896,000	....	....	(48,000)	848,000	847,012	988		
Payments to Saskatchewan Property Management Corporation	111	1,921,000	....	....	(1,000)	1,920,000	1,803,269	116,731		
Grant to the Agricultural Credit Corporation of Saskatchewan for administration pursuant to The Agricultural Credit Corporation of Saskatchewan Act	13	15,010,000	....	....	(200,000)	14,810,000	14,810,000	....		
Assistance to general agricultural interests or purposes	2	3,701,500	....	....	(113,280)	3,588,220	3,588,217	3		
Payment to the Prairie Agricultural Machinery Institute	47	876,000	....	....	....	876,000	876,000	....		
Matching grants for international aid	95	250,000	....	....	(50,000)	200,000	200,000	....		
To provide for interest on premiums due to the Gross Revenue Insurance Program and the Saskatchewan Crop Insurance Corporation	27	3,600,000	....	....	335,320	3,935,320	3,935,317	3		
Payments under the Ethanol Production and Marketing Incentive Program	6	606,000	....	....	65,100	671,100	671,089	11		
Payments pursuant to the Canadian Crop Drought Assistance Program	22	13,979,400	....	....	....	13,979,400	13,979,375	25		
Grant to the Agricultural Credit Corporation of Saskatchewan for interest subsidy pursuant to The Agricultural Credit Corporation of Saskatchewan Act	83	12,522,000	....	....	(2,600,000)	9,922,000	9,922,000	....		
Grant to the Agricultural Credit Corporation of Saskatchewan for an allowance for losses on loans pursuant to The Agricultural Credit Corporation of Saskatchewan Act	84	4,000,000	....	....	....	4,000,000	4,000,000	....		
Payments pursuant to the Saskatchewan Agricultural Returns Stabilization Fund	61	8,094,900	....	....	(191,000)	7,903,900	7,903,831	69		
Counselling and Assistance for Farmers — Implementation of guarantees	105	17,941,500	....	....	3,307,970	21,249,470	21,249,329	141		
Payments pursuant to the Feed Grain Adjustment Program	20	6,035,000	1,500,000	....	839,300	8,374,300	8,373,984	316		
Payments pursuant to the Gross Revenue Insurance Plan	24	146,900,000	15,100,000	....	(1,828,300)	160,171,700	157,700,643	2,471,057		
Payments pursuant to the Net Income Stabilization Account	26	28,000,000	6,000,000	....	1,057,590	35,057,590	35,057,590	....		

Members of the Executive Council (Statutory)	113	36,600	....	10	....	36,610	36,610	....		
Total — Agriculture and Food		**$ 278,691,900**	**$ 22,600,000**	**$ 10**	**$ ....**	**$ 301,291,910**	**$ 298,662,877**	**$ 2,629,033**	**$ 47,487**	**$ 2,581,546**
Agriculture and Food — Agriculture Development Fund	60									
Payment to the Agriculture Development Fund	13	$ 24,230,000	$	$	$	$ 24,230,000	$ 24,230,000	$		
Payment to the Agriculture Development Fund pursuant to Canada-Saskatchewan Agreements	12	4,200,000	....	....	....	4,200,000	4,150,000	50,000		
Total — Agriculture and Food — Agriculture Development Fund		**$ 28,430,000**	**$ ....**	**$ ....**	**$ ....**	**$ 28,430,000**	**$ 28,380,000**	**$ 50,000**	**$ ....**	**$ 50,000**
Community Services	**24**									
Administration	1	$ 2,859,000	$	$	$ (57,235)	$ 2,801,765	$ 2,674,398	$ 127,367		
Municipal Finance	2	516,000	....	....	28,000	544,000	535,659	8,341		
Community Planning Services	3	931,000	....	....	....	931,000	919,216	11,784		
Municipal Advisory Services	16	511,000	....	....	(15,000)	496,000	479,700	16,300		
Northern Municipal Services	15	508,000	....	....	2,000	510,000	509,253	747		
Northern Community Affairs	26	339,000	....	....	35,000	374,000	372,644	1,356		
Provincial Inquiry Centre	52	250,000	....	....	5,947	255,947	255,947	....		
Program Advisory Branch	53	142,000	....	....	3,500	145,500	145,442	58		
Saskatchewan Library	55	2,099,000	....	....	....	2,099,000	2,079,434	19,566		
Fire and Building Safety	18	1,056,800	....	....	263,535	1,320,335	1,319,009	1,326		
Emergency Measures Organization	19	568,200	....	....	(216,747)	351,453	351,164	289		
Housing	85	8,548,000	....	....	(457,488)	8,090,512	7,747,521	342,991		
Payments to Saskatchewan Property Management Corporation	82	3,006,000	....	....	....	3,006,000	2,851,457	154,543		
Urban Revenue Sharing	24	62,487,000	....	....	(20,000)	62,467,000	62,458,450	8,550		
Grants to municipalities and organizations for local studies and research	33	13,200	....	....	....	13,200	13,135	65		
Northern Revenue Sharing	44	5,147,900	....	....	....	5,147,900	4,947,600	200,300		
To provide for a grant to the Saskatchewan Assessment Management Agency (Statutory)	79	7,049,200	....	(40)	....	7,049,160	7,049,160	....		
Grants to municipalities under the Transit Assistance for the Disabled Program	86	1,866,600	....	....	....	1,866,600	1,851,402	15,198		
Grant to the City of Saskatoon — Repayment of principal and interest on capital loans from the Saskatchewan Property Management Corporation (Capital)	88	1,985,100	....	....	....	1,985,100	1,813,800	171,300		
Grants to Libraries	56	6,076,900	....	....	....	6,076,900	5,943,936	132,964		
Grant to Meewasin Valley Authority (Statutory)	57	830,700	....	(69)	....	830,631	830,631	....		
Grant to the Wakamow Valley Authority (Statutory)	58	96,600	....	1,701	....	98,301	98,301	....		
Grant to the Wascana Centre Authority (Statutory)	59	877,100	....	(58)	....	877,042	877,042	....		
Grant to the City of Swift Current for the Chinook Parkway	69	78,000	....	....	....	78,000	78,000	....		
Payment to the Wascana Centre Authority for maintenance of grounds	60	2,046,800	....	....	....	2,046,800	2,046,800	....		
Local Government Innovation Program	89	250,000	....	....	....	250,000	50,000	200,000		
Transfer payments to the Saskatchewan Housing Corporation	92	31,358,000	....	....	311,056	31,669,056	31,219,000	450,056		
To provide for expenditures respecting the Business Tax Assistance Program	6	15,000	....	....	(1,000)	14,000	13,960	40		
To provide for subsidies under the Urban Native Housing Program	87	3,040,000	....	....	146,432	3,186,432	3,186,432	....		
To provide for grants under the Home Modification for the Disabled Program	90	200,000	....	....	(28,000)	172,000	57,277	114,723		

Government of the Province of Saskatchewan
Consolidated Fund — Budgetary

Schedule of Appropriation and Expenditure by Subvote

For the Year Ended March 31, 1992

Department and Activity	Vote-Subvote	Appropriation Budget*	Appropriation Special Warrant**	Appropriation Statutory Adjustment	Appropriation Virement	Final Appropriation	Expenditure	Under Expended	Accounts Payable	(Over Committed) Under Committed
To provide for interest subsidies under the Saskatchewan Home Improvement Program	91	17,115,000	....	....	....	17,115,000	16,046,253	1,068,747		
Members of the Executive Council (Statutory)	83	52,000	....	(7,228)	....	44,772	44,772	....		
Total — Community Services		$ 161,919,100	$	$ (5,694)	$	$ 161,913,406	$ 158,866,795	$ 3,046,611	$ 15,867	$ 3,030,744
Economic Diversification and Investment Fund	**66**									
Saskatchewan Community Builds Program (Capital)	12	$ 20,000,000	$ 23,100,000	$	$ 200,000	$ 43,300,000	$ 43,211,804	$ 88,196		
Payment to Cumberland House	13	1,000,000	....	....	....	1,000,000	1,000,000	....		
Advanced Technology Development Program	5	2,480,200	....	....	307,800	2,788,000	2,534,582	253,418		
Payments for Export Development Projects	2	259,500	....	....	(145,000)	114,500	97,114	17,386		
Payments for Industrial Development Projects	1	587,500	....	....	(196,050)	391,450	195,200	196,250		
Payments for Business Development Projects	3	664,500	....	....	(61,750)	602,750	601,750	1,000		
Payments for Tourism Development Projects	4	3,351,000	....	....	95,000	3,446,000	3,021,303	424,697		
Payments for projects and administrative expenses for Saskatchewan Fossil Fuel and Energy Research	8	97,000	....	....	....	97,000	94,759	2,241		
Payments for projects and administrative expenses for Saskatchewan Mineral Industry Diversification Program	11	897,000	....	....	....	897,000	896,635	365		
Rural Economic Development and Planning Grants	7	1,117,800	....	....	524,000	1,641,800	1,641,489	311		
Rural Municipal Economic Development Capital Program (Capital)	14	2,590,000	....	....	(724,000)	1,866,000	1,335,199	530,801		
Grant to the Petroleum Division Lab	6	630,000	....	....	....	630,000	630,000	....		
Total — Economic Diversification and Investment Fund		$ 33,674,500	$ 23,100,000	$	$	$ 56,774,500	$ 55,259,835	$ 1,514,665	$ 34	$ 1,514,631
Economic Diversification and Trade	**45**									
Administration and Human Resources	1	$ 2,115,500	$	$	$	$ 2,115,500	$ 1,858,825	$ 256,675		
Policy and Research	21	631,700	....	....	....	631,700	550,622	81,078		
Communications	36	5,349,300	....	....	....	5,349,300	5,221,117	128,183		
Trade	37	3,608,800	....	....	....	3,608,800	2,992,967	615,833		
Science and Technology	38	1,193,200	....	....	....	1,193,200	1,172,564	20,636		
Diversification and Investment	30	2,793,400	....	....	(260,000)	2,533,400	2,240,072	293,328		
Tourism	4	3,106,100	....	....	260,000	3,366,100	3,172,292	193,808		
Business Services and Co-operatives	2	3,395,800	....	....	....	3,395,800	3,135,524	260,276		
Payments to Saskatchewan Property Management Corporation	33	3,387,100	....	....	....	3,387,100	3,104,816	282,284		
To provide for a net expenditure (recovery) of (from) the Northern Saskatchewan Economic Development Revolving Fund (Statutory)	20	(867,800)	....	(185,409)	....	(1,053,209)	(1,053,209)	....		

Members of the Executive Council (Statutory)	34	62,500	....	(77)	....	62,423	62,423	....	
Total — Economic Diversification and Trade		**$ 24,775,600**	**$ ....**	**$ (185,486)**	**$ ....**	**$ 24,590,114**	**$ 22,458,013**	**$ 2,132,101**	**$ 64,302**	**$ 2,067,799**
Education	**5**									
Administration	2	$ 4,451,200	$	$	$ (115,000)	$ 4,336,200	$ 4,304,130	$ 32,070		
Student Aid Operations	67	4,185,600	....	....	1,458,600	5,644,200	5,603,358	40,842		
Advanced Education	26	4,206,800	....	....	(291,000)	3,915,800	3,906,841	8,959		
Curriculum and Special Education	7	9,390,700	....	....	(376,000)	9,014,700	8,993,071	21,629		
Field Services	23	5,045,100	....	....	(587,600)	4,457,500	4,452,286	5,214		
School for the Deaf	48	979,400	....	....	(282,000)	697,400	689,685	7,715		
Official Minority Language Office	50	9,662,300	....	....	....	9,662,300	9,559,870	102,430		
Payments to Saskatchewan Property Management Corporation	64	3,581,600	....	....	(40,000)	3,541,600	3,524,378	17,222		
To provide for a net expenditure (recovery) of (from) the Saskatchewan Book Bureau Revolving Fund (Statutory)	30	91,100	....	271,240	....	362,340	362,340	....		
To provide for a net expenditure (recovery) of (from) the Correspondence School Revolving Fund (Statutory)	62	100	....	(55,478)	....	(55,378)	(55,378)	....		
Grants to Saskatchewan Universities — Operation	19	166,542,600	....	....	....	166,542,600	166,542,600	....		
Grants to Saskatchewan Universities — Repayment of principal and interest on capital loans from the Saskatchewan Property Management Corporation (Capital)	68	28,966,000	....	....	....	28,966,000	28,966,000	....		
Grants to Regional Colleges	8	6,022,300	....	....	....	6,022,300	6,022,300	....		
Grants to education agencies, organizations, associations and institutions	9	9,788,600	....	....	(25,000)	9,763,600	9,763,576	24		
Grant to the Saskatchewan Institute of Applied Science and Technology	61	72,936,300	....	....	12,100	72,948,400	72,948,372	28		
Education Outreach Fund	63	2,790,300	....	....	(909,200)	1,881,100	1,874,657	6,443		
Grants to Schools — Operation	54	373,480,100	....	....	866,000	374,346,100	374,346,100	....		
Grants to Schools — Construction (Capital)	55	70,471,700	....	....	....	70,471,700	70,471,700	....		
Advanced Education Enhancement Fund	70	17,302,500	....	....	....	17,302,500	17,302,500	....		
Grants to Educational Institutions — Reading Material Supplement	71	800,000	....	....	(29,800)	770,200	767,669	2,531		
Grant to the Saskatchewan Student Aid Fund	4	36,257,000	....	....	....	36,257,000	32,257,000	4,000,000		
Training Programs	57	17,766,400	....	....	687,900	18,454,300	18,439,658	14,642		
Members of the Executive Council (Statutory)	65	35,700	....	910	....	36,610	36,610	....		
To provide for the administrative expenses of the Teachers' Superannuation Commission	53	1,013,700	....	....	271,000	1,284,700	1,278,089	6,611		
Teachers' pensions and cost of living bonus	58	55,000,000	....	....	....	55,000,000	55,000,000	....		
Teachers' Group Life Insurance — Government contribution	59	1,272,700	....	....	(111,000)	1,161,700	1,160,803	897		
Payments pursuant to The Teachers' Dental Plan Act	60	3,074,000	....	....	(529,000)	2,545,000	2,544,572	428		
Total — Education		**$ 905,113,800**	**$ ....**	**$ 216,672**	**$ ....**	**$ 905,330,472**	**$ 901,062,787**	**$ 4,267,685**	**$ 90,199**	**$ 4,177,486**
Education — Education Development Fund	**64**									
Grants for education development initiatives	1	$ 6,875,000	$	$	$	$ 6,875,000	$ 6,875,000	$		
Education Development Support Services	2	375,000	....	....	....	375,000	374,924	76		
Total — Education — Education Development Fund		**$ 7,250,000**	**$ ....**	**$ ....**	**$ ....**	**$ 7,250,000**	**$ 7,249,924**	**$ 76**	**$ 45**	**$ 31**

Government of the Province of Saskatchewan
Consolidated Fund — Budgetary

Schedule of Appropriation and Expenditure by Subvote

For the Year Ended March 31, 1992

		Appropriation								
Department and Activity	**Vote-Subvote**	**Budget***	**Special Warrant****	**Statutory Adjustment**	**Virement**	**Final Appropriation**	**Expenditure**	**Under Expended**	**Accounts Payable**	**(Over Committed) Under Committed**
Energy and Mines	**23**									
Administrative Services	1	$ 1,988,800	$	$	$ (5,000)	$ 1,983,800	$ 1,977,791	$ 6,009		
Mineral Revenues	10	1,270,000	....	....	5,000	1,275,000	1,270,091	4,909		
Geology and Mines	4	1,836,000	....	....	....	1,836,000	1,816,137	19,863		
Petroleum and Natural Gas	8	1,415,000	....	....	....	1,415,000	1,385,870	29,130		
Resource Policy and Economics	14	1,427,000	....	....	....	1,427,000	1,393,443	33,557		
Payments to Saskatchewan Property Management Corporation	16	996,300	....	....	....	996,300	839,257	157,043		
To provide an operating subsidy to the Oil and Gas Revolving Fund	2	2,509,000	....	....	....	2,509,000	2,469,902	39,098		
To provide for a net expenditure (recovery) of (from) the Oil and Gas Revolving Fund (Statutory)	3	100	....	(106,761)	....	(106,661)	(106,661)	....		
Members of the Executive Council (Statutory)	17	36,600	....	10	....	36,610	36,610	....		
Total — Energy and Mines		**$ 11,478,800**	**$ ....**	**$ (106,751)**	**$ ....**	**$ 11,372,049**	**$ 11,082,440**	**$ 289,609**	**$ 6,323**	**$ 283,286**
Environment and Public Safety	**9**									
Corporate Services	1	$ 1,388,000	$	$	$ (40,000)	$ 1,348,000	$ 1,304,393	$ 43,607		
Planning and Assessment	20	2,082,000	....	....	40,000	2,122,000	2,116,157	5,843		
Environmental Protection	6	4,743,000	....	....	....	4,743,000	4,729,695	13,305		
Public Safety	12	1,477,000	....	....	....	1,477,000	1,473,264	3,736		
Payments to Saskatchewan Property Management Corporation	14	859,000	....	....	....	859,000	850,685	8,315		
Grants to organizations and persons concerned with environmental matters	17	590,000	....	....	....	590,000	565,900	24,100		
Grant to the Water Appeal Board	26	64,000	....	....	....	64,000	64,000	....		
Members of the Executive Council (Statutory)	28	8,000	....	(170)	....	7,830	7,830	....		
Total — Environment and Public Safety		**$ 11,211,000**	**$ ....**	**$ (170)**	**$ ....**	**$ 11,210,830**	**$ 11,111,924**	**$ 98,906**	**$ 9,885**	**$ 89,021**
Executive Council	**10**									
Administration	1	$ 2,438,400	$ 380,000	$	$	$ 2,818,400	$ 2,809,509	$ 8,891		
Information Services	2	544,800	....	....	....	544,800	488,278	56,522		
Cabinet Secretariat	4	817,000	....	....	(8,300)	808,700	729,302	79,398		
Intergovernmental Affairs	9	779,600	35,000	....	....	814,600	805,176	9,424		
Protocol Office	13	306,000	....	....	....	306,000	303,403	2,597		
Expenses of Conducting Votes under The Time Act	7	1,000	....	....	....	1,000	....	1,000		
Payments to Saskatchewan Property Management Corporation	17	853,500	....	....	....	853,500	834,355	19,145		
Grants to planning and research institutions	15	55,200	....	....	8,300	63,500	63,500	....		
Members of the Executive Council (Statutory)	10	57,700	....	(1,100)	....	56,600	56,600	....		
Total — Executive Council		**$ 5,853,200**	**$ 415,000**	**$ (1,100)**	**$ ....**	**$ 6,267,100**	**$ 6,090,123**	**$ 176,977**	**$ 5,207**	**$ 171,770**

Executive Council — Electoral Expenses	**34**									
Expenditure under The Election Act (Statutory)	1	$ 6,800,000	$	$ (212,247)	$	$ 6,587,753	$ 6,587,753	$		
Total — Executive Council — Electoral Expenses		**$ 6,800,000**	**$ ....**	**$ (212,247)**	**$ ....**	**$ 6,587,753**	**$ 6,587,753**	**$ ....**	**$ ....**	**$ ....**
Family Foundation	**31**									
Policy and Administration	18	$ 904,300	$	$	$ (30,000)	$ 874,300	$ 873,835	$ 465		
Education and Marketplace Relations	3	878,800	....	....	....	878,800	874,094	4,706		
Culture and Recreation	19	848,800	....	....	....	848,800	845,217	3,583		
Heritage Programs	6	1,995,800	....	....	30,000	2,025,800	2,017,890	7,910		
Community Development	14	782,600	....	....	....	782,600	773,866	8,734		
Payments to Saskatchewan Property Management Corporation	2	2,900,000	....	....	....	2,900,000	2,896,439	3,561		
Grant to the Saskatchewan Branch of the Consumers' Association of Canada	4	10,000	....	....	....	10,000	10,000	....		
Grant to the Saskatchewan Archives Board	11	1,401,700	....	....	....	1,401,700	1,401,700	....		
Grant to the Saskatchewan Centre of the Arts	13	550,000	....	....	....	550,000	550,000	....		
Museum of Natural History	17	170,000	....	....	....	170,000	169,995	5		
Total — Family Foundation		**$ 10,442,000**	**$ ....**	**$ ....**	**$ ....**	**$ 10,442,000**	**$ 10,413,036**	**$ 28,964**	**$ 10,556**	**$ 18,408**
Finance	**18**									
Administration	1	$ 3,183,000	$	$	$ 266,000	$ 3,449,000	$ 3,443,489	$ 5,511		
Provincial Comptroller's Office	31	5,555,000	....	....	....	5,555,000	5,433,158	121,842		
Treasury and Debt Management	56	2,115,000	....	....	122,000	2,237,000	2,217,811	19,189		
Revenue Division	6	6,101,000	....	....	....	6,101,000	6,036,412	64,588		
Economic and Fiscal Policy	4	944,000	....	....	....	944,000	893,197	50,803		
Treasury Board Division	57	2,771,000	....	....	....	2,771,000	2,504,178	266,822		
Taxation and Intergovernmental Affairs	58	705,000	....	....	....	705,000	692,354	12,646		
Unforeseen and unprovided for	59	652,000	....	....	8,000	660,000	631,123	28,877		
Implementation of guarantees (Statutory)	66	1,000	....	....	....	1,000	1,000	....		
Bonding of public officials	61	14,500	....	....	....	14,500	14,219	281		
Miscellaneous refunds	62	90,000	....	....	10,000	100,000	92,374	7,626		
Remissions under The Financial Administration Act	60	12,500	....	....	58,500	71,000	70,581	419		
Remissions under The Revenue and Financial Services Act	22	150,000	....	....	....	150,000	134,899	15,101		
Interest on tax overpayments pursuant to section 56 of The Revenue and Financial Services Act (Statutory)	51	350,000	....	32,625	....	382,625	382,625	....		
Payments to Saskatchewan Property Management Corporation	70	3,300,000	....	....	....	3,300,000	3,198,305	101,695		
Grants pursuant to the Family Tax Credit Assistance Regulations	12	8,500,000	....	....	(2,030,000)	6,470,000	6,469,758	242		
To provide for expenditures respecting the Saskatchewan Pension Plan	53	12,508,000	....	....	(220,000)	12,288,000	9,747,819	2,540,181		
Mortgage Protection Plan	54	1,745,000	....	....	172,000	1,917,000	1,878,156	38,844		
Payments under the Provincial Disaster Assistance Program	49	190,000	....	....	....	190,000	104,479	85,521		
Members of the Executive Council (Statutory)	71	44,000	....	132	....	44,132	44,132	....		
Employer's contribution to the Canada Pension Plan	63	6,860,000	....	....	300,000	7,160,000	6,907,805	252,195		
Unemployment Insurance — Employer's contribution	64	12,175,500	....	....	174,500	12,350,000	12,142,443	207,557		
Workers' Compensation Board — Employer's assessment	67	2,320,000	....	....	1,017,500	3,337,500	3,337,429	71		
Payments for Public Employees' Benefits — Administration	32	461,100	....	....	....	461,100	454,443	6,657		
Payments under the Public Service Superannuation Plan (Statutory)	33	75,261,600	....	(1,514,605)	....	73,746,995	73,746,995	....		

Government of the Province of Saskatchewan Consolidated Fund — Budgetary

Schedule of Appropriation and Expenditure by Subvote

For the Year Ended March 31, 1992

Department and Activity	Vote-Subvote	Appropriation					Expenditure	Under Expended	Accounts Payable	(Over Committed) Under Committed
		Budget*	Special Warrant**	Statutory Adjustment	Virement	Final Appropriation				
Employer's matching contribution to the Public Employees (Government Contributory) Superannuation Plan (Statutory)	40	12,590,000	....	(139,457)	....	12,450,543	12,450,543	....		
Early Retirement Supplement — Public Employees' Superannuation Plan	74	13,000	....	....	60,000	73,000	72,024	976		
Cost of living bonus for superannuates and widows of superannuates	34	1,400	....	....	500	1,900	1,296	604		
Employer's assessment for the Disability Income Plan	42	663,000	....	....	18,000	681,000	667,353	13,647		
Employer's contribution for the Employees' Group Life Insurance Plan	43	528,000	....	....	....	528,000	514,197	13,803		
Employer's contribution for the Public Employees' Dental Plan	44	1,756,000	....	....	43,000	1,799,000	1,798,970	30		
Payments to the Judges of the Provincial Court Superannuation Fund pursuant to subsection 27(3) of The Provincial Court Act (Statutory)	41	338,500	....	60,707	....	399,207	399,207	....		
To provide for a net expenditure (recovery) of (from) the Public Employee's Benefits Agency Revolving Fund (Statutory)	73	100	....	(81,310)	....	(81,210)	(81,210)	....		
Minister of Finance's contribution to Members of the Legislative Assembly Superannuation Fund (Statutory)	46	1,986,000	....	207,325	....	2,193,325	2,193,325	....		
To provide for payments to the Municipal Employees' Superannuation Fund pursuant to section 46 of The Municipal Employees' Superannuation Act	65	7,400	....	....	....	7,400	6,313	1,087		
Total — Finance		**$ 163,892,600**	**$ ....**	**$(1,434,583)**	**$ ....**	**$ 162,458,017**	**$ 158,601,202**	**$3,856,815**	**$ 20,986**	**$3,835,829**
Finance — Servicing the Public Debt — Government Share	**12**									
Interst on Public Debt — Government Share (Statutory)	1	$ 523,575,000	$	$(17,541,413)	$	$ 506,033,587	$ 506,033,587	$		
Fees and Commissions on Public Debt — Government Share (Statutory)	3	(7,075,000)	....	3,113,337	....	(3,961,663)	(3,961,663)	....		
Total — Finance — Servicing the Public Debt — Government Share		**$ 516,500,000**	**$ ....**	**$(14,428,076)**	**$ ....**	**$ 502,071,924**	**$ 502,071,924**	**$ ....**	**$ ....**	**$ ....**
Health	**32**									
General Administration	1	$ 2,220,000	$	$	$ 178,000	$ 2,398,000	$ 2,390,918	$ 7,082		
Information Systems	57	4,925,000	....	....	....	4,925,000	4,802,245	122,755		
Human Resources and Health Compensation	5	936,000	....	....	....	936,000	902,902	33,098		
Health Education and Promotion	56	2,422,000	....	....	(435,000)	1,987,000	1,875,574	111,426		
Policy and Health Economics	14	967,000	....	....	11,000	978,000	956,326	21,674		
Community Health Prevention Services	8	14,640,000	....	....	(50,000)	14,590,000	14,137,089	452,911		
Community Health Treatment Services	4	3,002,000	....	....	47,000	3,049,000	3,048,299	701		
Saskatchewan Hearing Aid Plan	11	2,446,000	....	....	(56,000)	2,390,000	2,297,090	92,910		

Saskatchewan Aid to Independent Living	35	11,831,000	....	....	....	11,831,000	11,827,485	3,515		
Vital Statistics and Health Registration	15	2,438,000	....	....	3,000	2,441,000	2,440,960	40		
Laboratory and Disease Control Services	18	12,321,000	....	....	674,000	12,995,000	12,994,948	52		
Mental Health Services	20	35,984,000	....	....	(360,000)	35,624,000	35,258,626	365,374		
Medical Care Insurance Administration	42	5,701,000	....	....	....	5,701,000	5,563,960	137,040		
Hospital and Ambulance Administration	43	4,392,000	....	....	141,000	4,533,000	4,527,188	5,812		
Prescription Drug Plan Administration	44	1,673,000	....	....	9,000	1,682,000	1,653,117	28,883		
Continuing Care Administration	50	2,465,000	....	....	(20,000)	2,445,000	2,407,827	37,173		
Northern Health Services	47	6,224,000	....	....	....	6,224,000	6,213,573	10,427		
Payments to Saskatchewan Property Management Corporation	58	18,164,000	....	....	(45,000)	18,119,000	17,980,991	138,009		
Grants in support of health services	9	4,735,000	....	....	....	4,735,000	4,569,801	165,199		
Grant to the Saskatchewan Alcohol and Drug Abuse Commission	27	15,938,000	....	....	....	15,938,000	15,938,000	....		
Payments for Hospital Services	29	678,516,000	....	....	4,560,000	683,076,000	677,074,163	6,001,837		
Grants to Hospitals under The Hospital Revenue Act	31	681,000	....	....	....	681,000	680,388	612		
Grants to Hospitals — Repayment of principal and interest on capital loans from the Saskatchewan Property Management Corporation (Capital)	60	36,292,000	....	....	(182,000)	36,110,000	34,503,770	1,606,230		
Grants to support the medical education system	38	15,092,000	....	....	....	15,092,000	15,018,382	73,618		
Grant to the Saskatchewan Cancer Foundation	40	25,453,000	....	....	472,000	25,925,000	25,925,000	....		
Grants for health research	39	3,186,000	....	....	....	3,186,000	3,176,398	9,602		
Grants for mental health services	45	2,187,000	....	....	....	2,187,000	2,146,070	40,930		
Grants and allowances for ambulance services	49	12,278,000	....	....	248,000	12,526,000	12,523,791	2,209		
Grants and allowances for Home Care	53	32,623,000	....	....	....	32,623,000	32,436,037	186,963		
Grants and allowances for Special Care Services	54	230,573,000	....	....	(634,000)	229,939,000	229,287,814	651,186		
Grants to Special Care Facilities — Repayment of principal and interest on capital loans from the Saskatchewan Property Management Corporation (Capital)	61	2,215,000	....	....	....	2,215,000	1,857,933	357,067		
Saskatchewan Medical Care Insurance — To provide for provincial grant	28	288,459,000	....	....	(2,560,000)	285,899,000	285,266,848	632,152		
Saskatchewan Prescription Drug Plan — To provide for a provincial grant	34	94,845,000	....	....	(2,001,000)	92,844,000	91,365,093	1,478,907		
Payments under the Children's Dental Plan	62	10,348,000	....	....	....	10,348,000	10,346,474	1,526		
Payments under the Supplementary Health Services Program	63	7,835,000	....	....	....	7,835,000	7,828,654	6,346		
Members of the Executive Council (Statutory)	59	36,600	....	7,349	....	43,949	43,949	....		
Total — Health		**$1,594,043,600**	**$ ....**	**$ 7,349**	**$ ....**	**$1,594,050,949**	**$1,581,267,683**	**$12,783,266**	**$ 687,773**	**$12,095,493**
Highways and Transportation — Ordinary	**16**									
Executive Administration	1	$ 1,400,000	$	$	$	$ 1,400,000	$ 1,361,757	$ 38,243		
Financial Services	2	757,000	....	....	....	757,000	748,540	8,460		
Management Services	18	1,100,000	....	....	8,000	1,108,000	1,099,090	8,910		
Human Resources	3	850,000	....	....	(8,000)	842,000	794,986	47,014		
Transportation Planning and Research Division	4	2,155,000	....	....	....	2,155,000	2,016,708	138,292		
Property Services	5	760,000	....	....	....	760,000	720,193	39,807		
Communications	7	601,000	....	....	....	601,000	543,704	57,296		
Operations Services	9	1,318,000	....	....	....	1,318,000	1,182,537	135,463		
Engineering Division	10	3,431,000	....	....	80,000	3,511,000	3,501,173	9,827		
Bridge Branch	12	458,000	....	....	....	458,000	453,809	4,191		
Swift Current District	13	1,328,000	....	....	....	1,328,000	1,325,167	2,833		
Regina District	14	1,601,000	....	....	....	1,601,000	1,564,914	36,086		
Yorkton District	15	1,199,000	....	....	....	1,199,000	1,189,873	9,127		

Government of the Province of Saskatchewan Consolidated Fund — Budgetary

Schedule of Appropriation and Expenditure by Subvote

For the Year Ended March 31, 1992

Department and Activity	Vote-Subvote	Appropriation Budget*	 Special Warrant**	 Statutory Adjustment	 Virement	 Final Appropriation	Expenditure	Under Expended	Accounts Payable	(Over Committed) Under Committed
Saskatoon District	16	1,058,000	....	....	20,000	1,078,000	1,073,331	4,669		
Prince Albert District	17	1,658,000	....	....	....	1,658,000	1,573,326	84,674		
North Battleford District	20	1,383,000	....	....	....	1,383,000	1,276,091	106,909		
Maintenance of Highways and Transportation Facilities	8	89,157,000	....	....	(110,000)	89,047,000	83,626,026	5,420,974		
Regulation and Traffic Safety Division	26	3,997,000	....	....	....	3,997,000	3,927,158	69,842		
Payments to Saskatchewan Property Management Corporation	29	9,525,000	....	....	....	9,525,000	9,478,771	46,229		
To provide for a net expenditure (recovery) of (from) the Highways Revolving Fund (Statutory)	23	100	....	1,735,634	....	1,735,734	1,735,734	....		
Grants to Traffic Safety and Transportation Associations	22	124,700	....	....	10,000	134,700	134,107	593		
Members of the Executive Council (Statutory)	30	27,400	....	(6,044)	....	21,356	21,356	....		
Total — Highways and Transportation — Ordinary		**$ 123,888,200**	**$ ....**	**$ 1,729,590**	**$ ....**	**$ 125,617,790**	**$ 119,348,351**	**$ 6,269,439**	**$ 112,189**	**$ 6,157,250**
Highways and Transportation — Capital	**17**									
Rural Surface Transportation	5	$ 82,726,000	$	$	$	$ 82,726,000	$ 77,743,058	$ 4,982,942		
Air Transportation	7	610,000	....	....	....	610,000	506,179	103,821		
Total — Highways and Transportation — Capital		**$ 83,336,000**	**$ ....**	**$ ....**	**$ ....**	**$ 83,336,000**	**$ 78,249,237**	**$ 5,086,763**	**$ 130,602**	**$ 4,956,161**
Human Resources, Labour and Employment	**20**									
Administrative Services	17	$ 1,691,000	$	$	$ (28,000)	$ 1,663,000	$ 1,518,120	$ 144,880		
Labour Relations	2	990,000	....	....	17,000	1,007,000	972,712	34,288		
Employment Opportunities	23	824,000	....	....	....	824,000	774,176	49,824		
Labour Relations Board	14	439,000	....	....	....	439,000	431,998	7,002		
Labour Standards	18	1,033,000	....	....	20,000	1,053,000	994,751	58,249		
Pension Benefits	8	135,800	....	....	7,000	142,800	141,404	1,396		
Occupational Health	10	3,294,000	....	....	....	3,294,000	3,200,563	93,437		
Disabilities Directorate	38	314,000	....	....	(20,000)	294,000	245,701	48,299		
Immigration Services	3	317,400	....	....	(6,000)	311,400	261,116	50,284		
Payments to Saskatchewan Property Management Corporation	33	1,045,000	....	....	....	1,045,000	1,000,841	44,159		
Saskatchewan Opportunities '91 Student Employment Program	35	1,880,000	....	....	10,000	1,890,000	1,883,949	6,051		
Members of the Executive Council (Statutory)	9	22,000	....	(644)	....	21,356	21,356	....		
Total — Human Resources, Labour and Employment		**$ 11,985,200**	**$ ....**	**$ (644)**	**$ ....**	**$ 11,984,556**	**$ 11,446,687**	**$ 537,869**	**$ 10,020**	**$ 527,849**
Indian and Metis Affairs Secretariat	**25**									
Indian and Metis Affairs	1	$ 1,569,000	$	$	$ 140,000	$ 1,709,000	$ 1,680,208	$ 28,792		
Payments to Saskatchewan Property Management Corporation	3	146,000	....	....	....	146,000	143,658	2,342		
Indian Heritage Trust Fund	7	166,700	....	....	....	166,700	....	166,700		

Grants under the Indian Economic Development Program	4	1,095,000	....	....	(60,000)	1,035,000	1,032,940	2,060		
Grants under the Native Business Development Program	5	540,000	....	....	(50,000)	490,000	490,000	....		
Grants to Indian and Native Organizations	2	174,000	....	....	....	174,000	174,000	....		
Native Training Projects	6	601,000	....	....	(30,000)	571,000	522,730	48,270		
Total — Indian and Metis Affairs Secretariat		**$ 4,291,700**	**$ ....**	**$ ....**	**$ ....**	**$ 4,291,700**	**$ 4,043,536**	**$ 248,164**	**$ 14,894**	**$ 233,270**
Justice	**3**									
Administrative Services	1	$ 6,369,400	$	$	$	$ 6,369,400	$ 6,276,153	$ 93,247		
Civil Law	2	1,963,400	....	....	(15,000)	1,948,400	1,938,918	9,482		
Public Law and Policy	4	2,009,300	....	....	35,000	2,044,300	2,032,758	11,542		
Court Services	3	11,890,700	....	....	....	11,890,700	11,890,204	496		
Salaries of Chief Judge and Provincial Court Judges	28	4,308,900	....	....	20,000	4,328,900	4,322,413	6,487		
Salaries of Surrogate Court Judges (Statutory)	12	126,600	....	609	....	127,209	127,209	....		
Public Prosecutions	6	5,682,300	....	....	111,000	5,793,300	5,793,296	4		
Policing Services	30	237,800	....	....	....	237,800	231,453	6,347		
Registration of Land Titles	8	5,144,500	....	....	(57,000)	5,087,500	5,066,534	20,966		
Personal Property Registry	29	730,300	....	....	(77,000)	653,300	625,313	27,987		
Public Trustee	14	864,300	....	....	....	864,300	845,036	19,264		
Administration of The Coroners Act	25	924,700	....	....	....	924,700	907,978	16,722		
Saskatchewan Human Rights Commission	17	1,007,600	....	....	....	1,007,600	1,007,437	163		
Saskatchewan Police Commission	19	629,700	....	....	....	629,700	614,516	15,184		
Payments to municipalities for the administration of firearms acquisition certificates and firearms and ammunition business permits	33	94,300	....	....	5,000	99,300	97,109	2,191		
Corrections Administration	35	1,263,200	....	....	(60,900)	1,202,300	1,159,203	43,097		
Pine Grove Correctional Centre — Prince Albert	36	1,947,800	....	....	....	1,947,800	1,922,419	25,381		
Provincial Correctional Centre — Prince Albert	37	9,494,100	....	....	(127,700)	9,366,400	9,242,823	123,577		
Provincial Correctional Centre — Regina	38	10,419,300	....	....	200,000	10,619,300	10,552,369	66,931		
Battlefords Community Correctional Centre — North Battleford	39	621,600	....	....	(19,100)	602,500	593,937	8,563		
Provincial Correctional Centre — Saskatoon	40	9,474,900	....	....	(200,000)	9,274,900	9,223,359	51,541		
Northern Corrections	41	1,978,600	....	....	....	1,978,600	1,966,992	11,608		
Community Corrections	42	6,016,800	....	....	(210,600)	5,806,200	5,729,897	76,303		
Public and Private Rights Board	47	20,700	....	....	(10,000)	10,700	6,958	3,742		
Surface Rights Arbitration Board	46	159,800	....	....	....	159,800	150,906	8,894		
Saskatchewan Farm Ownership Board	48	220,300	....	....	....	220,300	217,516	2,784		
Provincial Mediation Board	50	1,484,000	....	....	(100,000)	1,384,000	1,344,464	39,536		
Farm Land Security Board	53	1,641,600	....	....	55,000	1,696,600	1,696,526	74		
Mediation Services	11	1,047,400	....	....	(10,000)	1,037,400	997,925	39,475		
Saskatchewan Securities Commission	49	959,000	....	....	....	959,000	951,492	7,508		
Consumer Protection	16	1,390,300	....	....	(30,000)	1,360,300	1,318,012	42,288		
Film Classification	20	75,900	....	....	10,000	85,900	82,661	3,239		
Corporations	21	994,800	....	....	37,000	1,031,800	1,027,551	4,249		
Expenses of the Office of the Lieutenant Governor	24	220,000	....	....	....	220,000	192,217	27,783		
Communications Policy	54	412,100	....	....	....	412,100	405,053	7,047		
Payments to Saskatchewan Property Management Corporation	51	19,156,500	....	....	....	19,156,500	19,118,872	37,628		
To provide for a net expenditure (recovery) of (from) the Queen's Printer Revolving Fund (Statutory)	13	(16,000)	....	132,279	....	116,279	116,279	....		
To provide for a net expenditure (recovery) of (from) the Correctional Facilities Industries Revolving Fund (Statutory)	15	143,400	....	(107,157)	....	36,243	36,243	....		

Government of the Province of Saskatchewan
Consolidated Fund — Budgetary

Schedule of Appropriation and Expenditure by Subvote

For the Year Ended March 31, 1992

		Appropriation								
Department and Activity	**Vote-Subvote**	**Budget***	**Special Warrant****	**Statutory Adjustment**	**Virement**	**Final Appropriation**	**Expenditure**	**Under Expended**	**Accounts Payable**	**(Over Committed) Under Committed**
To provide for policing services by the Royal Canadian Mounted Police	7	55,200,000	....	....	280,000	55,480,000	55,475,801	4,199		
Grants to justice organizations and for justice related activities	31	48,500	....	....	....	48,500	48,420	80		
Grant to the Law Reform Commission of Saskatchewan	18	110,000	....	....	....	110,000	110,000	....		
Grants under The Cemeteries Act to cemetery companies in default	23	40,000	....	....	....	40,000	40,000	....		
Grant to provide for expenditures respecting the Saskatchewan Communications Network Authority	27	2,600,000	....	....	....	2,600,000	2,600,000	....		
Crimes Compensation Board payments	32	873,400	....	....	(154,000)	719,400	708,558	10,842		
Members of the Executive Council (Statutory)	52	36,600	....	(1,126)	....	35,474	35,474	....		
To provide payments for compensation, legal and administration expenses due to the failure of Associated Investors of Canada and First Investors Corporation	55	....	145,000	....	....	145,000	129,189	15,811		
To provide an operating subsidy to the Correctional Facilities Industries Revolving Fund	56	....	100	....	318,300	318,400	318,400	....		
Total — Justice		**$ 170,018,400**	**$ 145,100**	**$ 24,605**	**$ ....**	**$ 170,188,105**	**$ 169,295,843**	**$ 892,262**	**$ 200,925**	**$ 691,337**
Legislation	**21**									
Legislative Assembly Office	1	$ 3,322,000	$	$	$	$ 3,322,000	$ 3,059,180	$ 262,820		
Legislative Library	6	812,000	....	....	....	812,000	811,668	332		
Legislative Counsel and Law Clerk	5	124,000	....	....	....	124,000	120,788	3,212		
Payments to Saskatchewan Property Management Corporation	26	62,000	....	....	....	62,000	47,826	14,174		
Grants to the Commonwealth Parliamentary Association and Society of Clerks	17	66,600	....	....	....	66,600	65,493	1,107		
Indemnity, allowances and expenses to Members (Statutory)	2	8,576,000	....	(967,095)	....	7,608,905	7,608,905	....		
Allowances to the Speaker, Deputy Speaker, Deputy Chairman of Committees, Chairmen of Standing Committees, Opposition House Leader, Whips, and allowances and expenses of the Members of the Board of Internal Economy (Statutory)	3	84,000	....	42,016	....	126,016	126,016	....		
Leader of the Opposition (Statutory)	22	36,000	....	610	....	36,610	36,610	....		
Office of the Leader of the Opposition — Grant (Statutory)	21	113,000	....	2,133	....	115,133	115,133	....		
Allowances to caucuses for sessional research, general expenses and secretarial services (Statutory)	20	344,000	....	66,873	....	410,873	410,873	....		
Allowances to caucuses for research (Statutory)	23	415,000	....	20,179	....	435,179	435,179	....		

Expenses of committees of the Legislature (Statutory)	7	40,000	....	60,734	....	100,734	100,734	....		
Ombudsman	8	750,200	....	....	....	750,200	750,126	74		
Total — Legislation		**$ 14,744,800**	**$ ....**	**$ (774,550)**	**$ ....**	**$ 13,970,250**	**$ 13,688,531**	**$ 281,719**	**$ 1,163**	**$ 280,556**
New Careers Corporation	**59**									
Grant to New Careers Corporation	1	$ 5,688,500	$	$	$	$ 5,688,500	$ 5,688,500	$		
Total — New Careers Corporation		**$ 5,688,500**	**$ ....**	**$ ....**	**$ ....**	**$ 5,688,500**	**$ 5,688,500**	**$ ....**	**$ ....**	**$ ....**
Parks and Renewable Resources	**26**									
Executive Administration	1	$ 837,000	$	$	$ 80,000	$ 917,000	$ 913,406	$ 3,594		
Management Services	2	4,379,000	....	....	(180,000)	4,199,000	4,199,000	....		
Communications	39	917,000	....	....	(49,000)	868,000	867,792	208		
Parks	40	1,149,000	....	....	....	1,149,000	1,143,753	5,247		
Resource Lands	48	1,457,000	....	....	17,000	1,474,000	1,465,240	8,760		
Wildlife	6	2,617,000	....	....	....	2,617,000	2,616,867	133		
Fisheries	34	2,410,000	....	....	(25,000)	2,385,000	2,379,470	5,530		
Forestry	4	6,933,000	....	....	85,000	7,018,000	7,017,655	345		
Forest Fire Operations	5	30,072,700	....	....	(175,000)	29,897,700	29,893,884	3,816		
Operations	8	14,224,000	....	....	(60,000)	14,164,000	14,162,275	1,725		
Contract Services	41	1,469,000	....	....	12,000	1,481,000	1,479,210	1,790		
Wildlife Landowner Assistance	14	495,000	....	....	....	495,000	495,000	....		
Payments to Saskatchewan Property Management Corporation	57	7,413,000	....	....	45,000	7,458,000	7,458,000	....		
To provide for a net expenditure (recovery) of (from) the Resource Protection and Development Revolving Fund (Statutory)	38	11,000	....	58,140	....	69,140	69,140	....		
To provide an operating subsidy to the Commercial Revolving Fund	46	4,012,000	....	....	....	4,012,000	4,012,000	....		
To provide for a net expenditure (recovery) of (from) the Commercial Revolving Fund (Statutory)	37	(80,000)	....	(34,710)	....	(114,710)	(114,710)	....		
Fish and Wildlife Development Fund	20	2,300,000	....	....	(20,000)	2,280,000	2,280,000	....		
Grants to Regional Parks	30	2,269,000	....	....	....	2,269,000	2,269,000	....		
Grants to agencies and organizations concerned with resource conservation, safety and promotional activities	32	124,000	....	....	255,000	379,000	375,916	3,084		
Members of the Executive Council (Statutory)	58	39,800	....	1,304	....	41,104	41,104	....		
Park Facilities and Resource Development	59	990,000	....	....	15,000	1,005,000	1,004,202	798		
Total — Parks and Renewable Resources		**$ 84,038,500**	**$ ....**	**$ 24,734**	**$ ....**	**$ 84,063,234**	**$ 84,028,204**	**$ 35,030**	**$ 297,595**	**$ (262,565)**
Provincial Auditor	**28**									
Administration	1	$ 3,615,000	$	$	$	$ 3,615,000	$ 3,614,945	$ 55		
Total — Provincial Auditor		**$ 3,615,000**	**$ ....**	**$ ....**	**$ ....**	**$ 3,615,000**	**$ 3,614,945**	**$ 55**	**$ ....**	**$ 55**
Public Service Commission	**33**									
Administrative and Information Services	1	$ 1,994,800	$	$	$ 72,000	$ 2,066,800	$ 2,064,456	$ 2,344		
Employee Relations	3	651,900	....	....	(27,500)	624,400	622,351	2,049		
Staff Development	11	699,900	....	....	(22,000)	677,900	673,564	4,336		
Employment Services	12	1,280,000	....	....	20,500	1,300,500	1,300,083	417		
Classification	13	595,600	....	....	....	595,600	595,200	400		
Student Employment Programs	15	3,496,000	....	....	(52,000)	3,444,000	3,440,998	3,002		
Payments to Saskatchewan Property Management Corporation	14	707,000	....	....	9,000	716,000	715,876	124		
Total — Public Service Commission		**$ 9,425,200**	**$ ....**	**$ ....**	**$ ....**	**$ 9,425,200**	**$ 9,412,528**	**$ 12,672**	**$ 2,434**	**$ 10,238**
Rural Development — Ordinary	**43**									
Administration	1	$ 2,541,800	$	$	$ 46,200	$ 2,588,000	$ 2,575,165	$ 12,835		
Transportation Planning	6	425,000	....	....	(10,000)	415,000	414,796	204		
Road Services	10	1,959,000	....	....	(20,000)	1,939,000	1,937,920	1,080		
Bridge Services	12	290,000	....	....	....	290,000	289,989	11		

Government of the Province of Saskatchewan Consolidated Fund — Budgetary

Schedule of Appropriation and Expenditure by Subvote

For the Year Ended March 31, 1992

		Appropriation									
Department and Activity	**Vote-Subvote**	**Budget***	**Special Warrant****	**Statutory Adjustment**	**Virement**	**Final Appropriation**	**Expenditure**	**Under Expended**	**Accounts Payable**	**(Over Committed) Under Committed**
Ferry Services	2	1,246,200	....	....	(23,200)	1,223,000	1,222,969	31		
Rural Community Development	18	776,000	....	....	15,000	791,000	785,360	5,640		
Extension	22	4,827,000	....	....	....	4,827,000	4,778,068	48,932		
Lands	23	7,476,000	....	....	39,000	7,515,000	7,506,226	8,774		
Rural Service Network	27	2,681,000	....	....	42,000	2,723,000	2,722,310	690		
Rural Information Services	15	584,000	....	....	(55,000)	529,000	519,567	9,433		
Municipal Services	28	913,000	....	....	5,000	918,000	910,809	7,191		
Payments to Saskatchewan Property Management Corporation	19	2,950,000	....	....	....	2,950,000	2,949,901	99		
Grants for rural development (Capital)	3	40,460,000	....	....	....	40,460,000	40,460,000	——		
Assistance to general agricultural interests or purposes	24	873,800	....	....	21,800	895,600	891,975	3,625		
Grants under the 4-H Program	25	292,800	....	....	(21,800)	271,000	271,000	——		
Grants in lieu of taxes on Crown land	26	950,300	....	....	(39,000)	911,300	909,872	1,428		
Members of the Executive Council (Statutory)	20	27,400	....	(6,044)	....	21,356	21,356	....		
Total — Rural Development — Ordinary		**$ 69,273,300**	**$ ....**	**$ (6,044)**	**$ ....**	**$ 69,267,256**	**$ 69,167,283**	**$ 99,973**	**$ 17,507**	**$ 82,466**
Rural Development — Capital	**67**									
Community Pasture Development	2	$ 399,000	$	$	$	$ 399,000	$ 342,281	$ 56,719		
Acquisition of Land and Improvements	3	1,000	....	....	....	1,000	——	1,000		
Total — Rural Development — Capital		**$ 400,000**	**$ ....**	**$ ....**	**$ ....**	**$ 400,000**	**$ 342,281**	**$ 57,719**	**$ ....**	**$ 57,719**
Saskatchewan Crop Insurance Corporation	**46**									
Payment to the Saskatchewan Crop Insurance Corporation — Net Operating Grant	1	$ 31,201,000	$	$	$	$ 31,201,000	$ 31,201,000	$		
Payment to the Saskatchewan Crop Insurance Corporation for financing costs	4	15,306,500	....	....	....	15,306,500	15,048,005	258,495		
Payment to the Saskatchewan Crop Insurance Corporation for provincial share of crop insurance premiums	5	45,475,000	....	....	....	45,475,000	38,463,981	7,011,019		
Payment to the Canada-Saskatchewan Waterfowl Crop Damage Compensation Program Fund	2	750,000	....	....	....	750,000	750,000	....		
Members of the Executive Council (Statutory)	3	7,800	....	(3,343)	....	4,457	4,457	....		
Total — Saskatchewan Crop Insurance Corporation		**$ 92,740,300**	**$ ....**	**$ (3,343)**	**$ ....**	**$ 92,736,957**	**$ 85,467,443**	**$ 7,269,514**	**$ ....**	**$ 7,269,514**
Saskatchewan Municipal Board	**22**									
Saskatchewan Municipal Board	1	$ 650,700	$	$	$	$ 650,700	$ 650,585	$ 115		
Planning Appeals Committee	2	57,400	....	....	1,600	59,000	58,982	18		
Assessment Appeals Committee	3	173,800	....	....	(1,600)	172,200	172,173	27		
Total — Saskatchewan Municipal Board		**$ 881,900**	**$ ....**	**$ ....**	**$ ....**	**$ 881,900**	**$ 881,740**	**$ 160**	**$ 24,237**	**$ (24,077)**

Saskatchewan Property Management Corporation	**53**									
Payments to Saskatchewan Property Management Corporation for the provision of central services	1	$ 1,701,800	$	$	$	$ 1,701,800	$ 1,401,800	$ 300,000		
Payments to Saskatchewan Property Management Corporation for the Fair Share Saskatchewan Project	3	4,633,800	....	....	....	4,633,800	4,633,800	....		
Total — Saskatchewan Property Management		**$ 6,335,600**	**$ ....**	**$ ....**	**$ ....**	**$ 6,335,600**	**$ 6,035,600**	**$ 300,000**	**$ ....**	**$ 300,000**
Saskatchewan Research Council	**35**									
Grant to Saskatchewan Research Council	1	$ 6,557,000	$	$	$	$ 6,557,000	$ 6,557,000	$		
Total — Saskatchewan Research Council		**$ 6,557,000**	**$ ....**	**$ ....**	**$ ....**	**$ 6,557,000**	**$ 6,557,000**	**$ ....**	**$ ....**	**$ ....**
Saskatchewan Water Corporation	**50**									
Payment to the Saskatchewan Water Corporation — Net Operating Grant	1	$ 5,021,000	$	$	$	$ 5,021,000	$ 5,021,000	$		
Payment to the Saskatchewan Water Corporation for flood control and drainage programs (Capital)	2	3,150,000	....	....	....	3,150,000	3,150,000	....		
Total — Saskatchewan Water Corporation		**$ 8,171,000**	**$ ....**	**$ ....**	**$ ....**	**$ 8,171,000**	**$ 8,171,000**	**$ ....**	**$ ....**	**$ ....**
Seniors' Secretariat	**42**									
Seniors' Secretariat	1	$ 1,233,500	$	$	$	$ 1,233,500	$ 1,103,568	$ 129,932		
Payments to Saskatchewan Property Management Corporation	2	331,500	....	....	....	331,500	291,814	39,686		
Grants for Senior Citizens' Services	3	927,400	....	....	....	927,400	837,540	89,860		
Grants pursuant to The Senior Citizens' Heritage Program Act (Statutory)	6	34,200,000	....	(395,400)	....	33,804,600	33,804,600	....		
Members of the Executive Council (Statutory)	5	25,900	....	(175)	....	25,725	25,725	....		
Saskatchewan Income Plan — Senior Citizens' Benefits	4	12,452,000	....	....	....	12,452,000	12,286,057	165,943		
Total — Seniors' Secretariat		**$ 49,170,300**	**$ ....**	**$ (395,575)**	**$ ....**	**$ 48,774,725**	**$ 48,349,304**	**$ 425,421**	**$ 829**	**$ 424,592**
Social Services	**36**									
Administration	1	$ 8,668,900	$	$	$ 150,000	$ 8,818,900	$ 8,499,360	$ 319,540		
Income Security	29	2,335,700	....	....	....	2,335,700	2,241,379	94,321		
Family Services	50	3,213,700	....	....	....	3,213,700	3,136,610	77,090		
Child Care	51	1,345,000	....	....	20,000	1,365,000	1,313,445	51,555		
Community Living	24	20,048,200	....	....	50,000	20,098,200	19,912,174	186,026		
Young Offenders	56	11,940,200	....	....	....	11,940,200	11,926,208	13,992		
Regional Operations	7	29,656,300	....	....	....	29,656,300	29,169,253	487,047		
Payments to Saskatchewan Property Management Corporation	57	14,034,000	....	....	....	14,034,000	13,924,729	109,271		
Saskatchewan Works	54	6,568,000	....	....	(170,000)	6,398,000	6,145,239	252,761		
Grants for Child Care	18	1,640,000	50,000	....	....	1,690,000	1,628,433	61,567		
Grants for Family Services	23	7,685,000	....	....	....	7,685,000	7,460,547	224,453		
Grants and Allowances for Community Living	27	20,744,000	....	....	....	20,744,000	20,644,818	99,182		
Saskatchewan Skills Development Program	55	6,234,000	....	....	....	6,234,000	6,003,976	230,024		
Allowances for Child Care	41	10,500,000	500,000	....	....	11,000,000	10,554,802	445,198		
Children's Services	5	26,169,000	....	....	(625,000)	25,544,000	24,632,578	911,422		
Payment to the Saskatchewan Legal Aid Commission	53	7,433,000	....	....	....	7,433,000	7,433,000	....		
Members of the Executive Council (Statutory)	3	36,600	....	10	....	36,610	36,610	....		
Saskatchewan Assistance Plan	4	205,216,000	5,450,000	....	440,000	211,106,000	209,418,267	1,687,733		
Family Income Plan	28	5,638,000	....	....	135,000	5,773,000	5,739,496	33,504		
Total — Social Services		**$ 389,105,600**	**$ 6,000,000**	**$ 10**	**$ ....**	**$ 395,105,610**	**$ 389,820,924**	**$ 5,284,686**	**$ 230,905**	**$ 5,053,781**

Government of the Province of Saskatchewan
Consolidated Fund — Budgetary

Schedule of Appropriation and Expenditure by Subvote

For the Year Ended March 31, 1992

		Appropriation								
Department and Activity	**Vote-Subvote**	**Budget***	**Special Warrant****	**Statutory Adjustment**	**Virement**	**Final Appropriation**	**Expenditure**	**Under Expended**	**Accounts Payable**	**(Over Committed) Under Committed**
Women's Secretariat	**41**									
Women's Secretariat	1	$ 367,900	$	$	$	$ 367,900	$ 354,041	$ 13,859		
Payments to Saskatchewan Property Management Corporation	2	52,000	....	....	7,000	59,000	53,837	5,163		
Grants to third parties concerned with economic and social equity	3	7,500	....	....	(7,000)	500	....	500		
Total — Women's Secretariat		**$ 427,400**	**$ ....**	**$ ....**	**$ ....**	**$ 427,400**	**$ 407,878**	**$ 19,522**	**$ ....**	**$ 19,522**
Consolidated Fund — Budgetary		**$4,894,170,000**	**$ 52,260,100**	**$(15,551,293)**	**$ ....**	**$4,930,878,807**	**$4,873,183,131**	**$57,695,676**	**$2,001,964**	**$55,693,712**

*"Budget" includes funding provided by supply bills passed by the Legislative Assembly and special warrants approved through December 1991, and forecasted amounts for statutory appropriations.
**Special Warrants after December 31 are listed.

Consolidated Fund
Details of Expenditure

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Agriculture and Food

The Department's mandate is to provide leadership in developing and supporting competitive agriculture and food industries.

Administrative Services (Subvote 1)

Objective

To provide a strong administrative support system within the Department to facilitate the delivery of services to our clients.

Program Administration

This program provides administrative support in the following areas: managing financial resources, processing expenditures and revenues, preparing forecasts, preparing the budget, managing the Department's facilities, transportation fleet and mail services, providing technical support on information technology, supporting the design and development of information systems, and managing all information going to Cabinet.

Human Resources (Subvote 4)

Objective

To provide the Department and other departments with human resource expertise, support services, maintenance of records and information, and payroll services.

Program Administration

This program provides policy direction and guidance relating to benefits and Collective Agreement administration, complete staffing and classification services, coordination of staff development, in-house training, personnel records management, including maintenance of the Personnel Attendance and Leave System and the Human Resources Information System, and payroll service.

Communications (Subvote 3)

Objective

To provide information relating to the programs, policies and services provided by the Department to the public in an effective and efficient manner.

Program Administration

This program coordinates the following: production of all department pamphlets, brochures, letters, periodicals and other print material, all aspects of the A/V requirements within the Department, films and A/V productions to promote techniques and practices in farm mangement and Department programs, information distribution through advertising, news releases, feature articles, and news conferences. It also gathers agriculture related information for research projects conducted by branches within the Department.

Agricultural Engineering (Subvote 7)

Objective

To assist the Agri-Food industry in the following: development of facilities, equipment and processes, research, development and technology transfer, and the coordination of environment programs.

Program Administration

This program facilitates development of mature management technology and development of value-added equipment and processes through administering legislation and programs. It also develops plans and standards and assists in development of facilities which meet animal and human welfare requirements.

Livestock (Subvote 15)

Objective

To develop strategies to increase the economic returns to Saskatchewan from animal agri-food industries.

Program Administration

This program administers legislative responsibilities, ensures the protection of livestock ownership and compliance with livestock identification, dealer licensing, marketing and transportation regulations, and provides branch support services. The program also identifies issues and constraints to develop policies and programs promoting and expanding the economic impact of all animal agri-food industries in Saskatchewan including dairy, pork, beef, and non-traditional livestock industries such as horses, game farming, game birds, sheep and rabbits.

Soils and Crops (Subvote 16)

Objective

To improve the sustainability of the Saskatchewan crop industry by specialist services and programs to diversify, develop and protect field, forage, horticultural, honey and wild rice crops and maintain and improve soil productivity.

Program Administration

This program identifies opportunities and constraints and develops and implements programs, policies and legislation to benefit the competitiveness, diversification and development of Saskatchewan crop industries. It also develops and implements programs, policies and legislation to improve the sustainability of Saskatchewan crop industries through amelioration of the effects of modern crop production technology on soil quality, the environment and the general public.

Veterinary Services (Subvote 17)

Objective

To safeguard and promote animal health through veterinary service and advice.

Program Administration

This program provides laboratory services to the livestock sector and meat inspection services. It also provides production, research, education and disease management services, along with pathology services for veterinarians and the public.

Economics (Subvote 19)

Objective

To improve the economic environment facing Saskatchewan farmers and to assist farmers in making effective management decisions.

Program Administration

This program coordinates the design and delivery of farm management information and training, market analysis, trade analysis, and agricultural statistical data for the agricultural sector. It also provides the administration and design of agricultural income support and stabilization programs.

Agriculture Development Secretariat (Subvote 112)

Objective

To advise and assist businesses and industries to diversify the agri-food economic base in Saskatchewan.

Program Administration

This program provides assistance with the following: identifying and evaluating market opportunities, providing agri-food businesses and industries with advice and information on marketing, strategic and business planning, financing, and developing government strategies to address the development needs of the agri-food industry.

Counselling and Assistance for Farmers — Administration (Subvote 99)

Objective

To assist farmers by counselling in farm financial management to improve the viability of the farm operation.

Program Administration

This program provides recommendations to improve a farm's viability such as changes in the production and management techniques, improved communications between the farmer and lender and a provincial government guarantee for an operating loan and/or a consolidated loan.

Grant to the Agricultural Credit Corporation of Saskatchewan for administration pursuant to The Agricultural Credit Corporation of Saskatchewan Act (Subvote 13)

Objective

To strengthen agriculture through leadership and innovation by providing financing to farmers with intensive agricultural operations.

Program Administration

The Agricultural Credit Corporation of Saskatchewan assists farmers to establish, develop and maintain viable farm operations through long-term loans for purposes for which financing is not readily available.

Assistance to general agricultural interests or purposes (Subvote 2)

Objective

To provide financial assistance to agricultural organizations and/or groups for the provision of services to the agricultural industry.

Program Administration

This program provides financial assistance to agricultural organizations which provide services to the agricultural industry, administrative assistance, and financial assistance to support the agri-food sector.

Payment to the Prairie Agriculture Machinery Institute (Subvote 47)

Objective

To improve the design and aid in the selection and use of agricultural machinery in the Prairie Provinces.

Program Administration

This program provides physical testing and engineering services to Saskatchewan and Manitoba manufacturers of agricultural machinery and assists equipment manufacturers in their efforts to diversify their product line. It also publishes evaluation reports on farm machinery to assist farmers with machinery purchasing and operating decisions.

Matching grants for international aid (Subvote 95)

Objective

To provide matching of funds raised in the Province for specific agricultural and other development projects in Third World Countries.

Program Administration

This program supports projects which assist the recipients to become self supporting and independent of aid. The emphasis of the program is on agricultural development projects although a mix of projects in a number of disciplines is being supported.

Payments under the Ethanol Production and Marketing Incentive Program (Subvote 6)

Objective

To foster development of ethanol production facilities for diversification and development of the rural economy.

Program Administration

This program provides financial assistance for each of the first four years of production to producers under contract to a supplier who sells the ethanol-blended gasoline in Saskatchewan.

Payments pursuant to the Canadian Crop Drought Assistance Program (Subvote 22)

Objective

To provide farmers with financial assistance to seed their 1990 crops.

Program Administration

This program assists persons farming land located in Saskatchewan on August 1, 1989. A $5.50 payment per cultivated acre was paid. Payments were made to help fund the costs associated with seeding. The program was initially paid for by the Federal Government; the Province will repay its related portion of the program over a five year period.

Grant to the Agricultural Credit Corporation of Saskatchewan for interest subsidy pursuant to The Agricultural Credit Corporation of Saskatchewan Act (Subvote 83)

Objective

To provide financing to farmers at incentive rates.

Program Administration

This program provides a subsidy for the shortfall between the cost of capital and the actual return on its loans. The financial programs are provided to a variety of areas within the farming sector, for example, capital loans, livestock loans and operating loans.

Grant to the Agricultural Credit Corporation of Saskatchewan for an allowance for losses on loans pursuant to The Agricultural Credit Corporation of Saskatchewan Act (Subvote 84)

Objective

To provide a loan loss provision on the capital loan program for farmers.

Program Administration

This program funds losses on loans, changes to the allowance for losses on loans, and payments of claims under the various loan guarantees provided to commercial lenders by the Corporation.

Payments pursuant to The Saskatchewan Agricultural Returns Stabilization Fund (Subvote 61)

Objective

To provide producers of beef, hogs, honey, beans and lambs with protection against short term variations in commodity prices.

Program Administration

This program provides financial assistance to agricultural organizations which administer stabilization programs on behalf of the Provincial Government.

Counselling and Assistance for Farmers — Implementation of Guarantees (Subvote 105)

Objective

To provide funding for farm loans which are guaranteed and are in default to the lending institution.

Program Administration

This program provides recommendations to improve a farm's viability, if possible. An operating loan may be guaranteed if a farm is determined to be viable. The program covers all guarantees in the case of default.

Payments pursuant to the Feed Grain Adjustment Program (Subvote 20)

Objective

To encourage the feeding of animals intended for slaughter by providing a direct payment to producers for feed grain consumed by eligible livestock.

Program Administration

This program provides payment to producers of livestock which are fed only in Saskatchewan and are destined for slaughter. Payment is based on weight gain and per tonne of grain fed for eligible heifers, steers, virgin bulls, cull cows, hogs, lambs, horses, goats and game animals.

Payments pursuant to the Gross Revenue Insurance Plan (Subvote 24)

Objective

To provide grain and oilseed producers with gross revenue protection through a combination of crop insurance and revenue insurance.

Program Administration

This program provides a revenue guarantee to producers, based on an indexed moving average price of the commodities and the potential yield of a farm. The farmer receives a payment whenever the revenue from actual production is below the guarantee. The associated costs are funded both federally and provincially, however, the program is administered provincially.

Payments pursuant to the Net Income Stabilization Account (Subvote 26)

Objective

To help farmers establish stabilization accounts to assist in achieving consistency in their annual income.

Program Administration

Producers can contribute up to 2% of net sales of eligible commodities to stabilization accounts. Contributions to accounts will be matched by governments. Producers can contribute an additional 20% to the account, but it will not be matched. Producer contributions earn interest at 3% above the monthly market rate.

Payment from the accounts are made when current year farm income (a farmer's gross sales minus eligible operating expenses) is below their five year average or income is below $10,000 per individual.

Agriculture and Food

(thousands of dollars)

Subvote	Personal Services General	Personal Services Extraordinary	Supplies & Services	Advertising	Travel	Contractual Services	Grants	Purchase of Equipment & Other Assets	Other Expenditures	Total
1 Administrative Services	$ 1,475	$ 54	$ 463	$	$ 143	$ 225	$	$ 220	$	$ 2,580
4 Human Resources	408	....	27	8	2	21	....	2	....	468
3 Communications	408	....	349	932	8	86	....	14	....	1,797
7 Agricultural Engineering	320	....	21	....	23	28	....	6	....	398
15 Livestock	2,125	9	261	....	286	313	3	16	....	3,013
16 Soils and Crops	952	....	132	4	164	17	....	64	....	1,333
17 Veterinary Services	556	....	109	....	16	289	....	34	....	1,004
19 Economics	1,558	....	390	....	210	124	....	24	....	2,306
112 Agriculture Development Secretariat	380	33	60	....	45	292	....	1	....	811
99 Counselling and Assistance for Farmers — Administration	499	....	74	58	159	45	....	12	....	847
111 Payments to Saskatchewan Property Management Corporation	....	....	1,803	....	....	....	....	....	....	1,803
13 Grant to the Agricultural Credit Corporation of Saskatchewan for administration pursuant to The Agricultural Credit Corporation of Saskatchewan Act	....	....	....	....	....	....	14,810	....	....	14,810
2 Assistance to general agricultural interests or purposes	....	....	....	....	....	....	3,588	....	....	3,588
47 Payment to the Prairie Agricultural Machinery Institute	....	....	....	....	....	....	876	....	....	876
95 Matching grants for international aid	....	....	....	....	....	....	200	....	....	200
27 To provide for interest on premiums due to the Gross Revenue Insurance Program and the Saskatchewan Crop Insurance Corporation	....	....	....	....	....	....	3,935	....	....	3,935
6 Payments under the Ethanol Production and Marketing Incentive Program	....	....	....	....	....	....	671	....	....	671
22 Payments pursuant to the Canadian Crops Drought Assistance Program	....	....	....	....	....	13,979	....	....	....	13,979
83 Grant to the Agricultural Credit Corporation of Saskatchewan for interest subsidy pursuant to The Agricultural Credit Corporation of Saskatchewan Act	....	....	....	....	....	....	9,922	....	....	9,922

84 Grant to the Agricultural Credit Corporation of Saskatchewan for an allowance for losses on loans pursuant to The Agricultural Credit Corporation of Saskatchewan	....	....	....	....	....	....	4,000	....	....	4,000
61 Payments pursuant to the Saskatchewan Agricultural Returns Stabilization Fund	....	....	....	....	....	2	7,902	....	....	7,904
105 Counselling and Assistance for Farmers — Implementation of guarantees	....	....	....	....	....	....	21,249	....	....	21,249
20 Payments pursuant to the Feed Grain Adjustment Program	....	....	....	....	....	....	8,374	....	....	8,374
24 Payments pursuant to the Gross Revenue Insurance Plan	....	....	....	....	....	....	157,701	....	....	157,701
26 Payments pursuant to the Net Income Stabilization Account	....	....	....	....	....	14,680	20,377	....	....	35,057
113 Members of the Executive Council (Statutory)	37	....	....	....	....	....	....	....	....	37
Total	**$ 8,718**	**$ 96**	**$ 3,689**	**$ 1,002**	**$ 1,056**	**$ 30,101**	**$ 253,608**	**$ 393**	**$ ....**	**$ 298,663**

Grant Payments

Listed, by program, are grant recipients who received $5,000 or more.

Livestock (Subvote 15)

Payees under $5,000	**$ 3,000**

Grant to the Agricultural Credit Corporation of Saskatchewan for administration pursuant to The Agricultural Credit Corporation of Saskatchewan Act (Subvote 13)

Agricultural Credit Corporation of Saskatchewan	**$ 14,810,000**

Assistance to general agricultural interests or purposes (Subvote 2)

Agri-Food Competitiveness	$ 29,429
Animal Management Services and Pet Clinic Ltd.	5,763
Canadian Western Agribition	85,000
Gramma Bep's Posies and Pastries	7,061
Hashimoto, Dr. H. Joseph	9,969
National Holstein Convention	5,000
O and T Agdevco Ltd.	7,000
Porcupine Veterinary Clinic	6,055
Receiver General for Canada — Agriculture Canada	6,590
Saskatchewan Dairy Herd Improvement Corporation	200,000
Saskatchewan Farmers Market Association, Inc.	63,349
Saskatchewan Horse Racing Commission	1,379,380
Saskatchewan Livestock Association	41,655
Saskatchewan Sheep Development Board	12,800
Saskatchewan Swine Breeders Association	20,070
Sotropa, Candace and Sotropa, Peter	7,535
Steiner, Chester and Steiner, Marilyn	5,045
University of Saskatchewan	1,650,528
Payees under $5,000	45,988
	$ 3,588,217

Payment to the Prairie Agricultural Machinery Institute (Subvote 47)

Machinery Institute	$ 365,000
Prairie Agricultural Machinery Institute	511,000
	$ 876,000

Matching grants for international aid (Subvote 95)

Saskatchewan Council for International Co-operation	**$ 200,000**

To provide for interest on premiums due to the Gross Revenue Insurance Program and the Saskatchewan Crop Insurance Corporation(Subvote 27)

Saskatchewan Crop Insurance Corporation	**$ 3,935,317**

Payments under the Ethanol Production and Marketing Incentive Program (Subvote 6)

Mohawk Oil Co. Ltd.	**$ 671,089**

Grant to the Agricultural Credit Corporation of Saskatchewan for interest subsidy pursuant to The Agricultural Credit Corporation of Saskatchewan Act (Subvote 83)

Agricultural Credit Corporation of Saskatchewan	**$ 9,922,000**

Grant to the Agricultural Credit Corporation of Saskatchewan for an allowance for losses on loans pursuant to The Agricultural Credit Corporation of Saskatchewan Act (Subvote 84)

Agricultural Credit Corporation of Saskatchewan	**$ 4,000,000**

Payments pursuant to the Saskatchewan Agricultural Returns Stabilization Fund (Subvote 61)

Receiver General for Canada	$ 6,625,501
Saskatchewan Beef Stabilization Board	147,437
Saskatchewan Sheep Development Board	19,129
SPI Marketing Group	107,288
Tripartite Beef Administration Board	884,612
Tripartite Honey Stabilization Administration	112,450
Payees under $5,000	4,968
	$ 7,901,385

Grant Payments — *(Continued)*

Counselling and Assistance for Farmers — Implementation of guarantees (Subvote 105)

Adair, Wallace W. and Adair, Dorothy	$ 56,799
Adair, William and Adair, Donna	54,237
Adams, Thomas and Adams, Dale	64,493
Ager, Greg M. and Ager, Nadine	52,445
Amundrud, Alan R. and Amundrud, Rhea K.	120,584
Amundrud, Norman	106,722
Amyotte, Orville	30,280
Annand, Rodney R. and Annand, Patricia A.	38,088
Armstrong, J. Patrick and Armstrong, Penny	90,001
Arsenie, James D.; Arsenie, Bill and Arsenie, Olga	243,619
Atcheynum, Elden and Atcheynum, Marian A.	28,913
Atkinson, James	108,000
Balogh, Lyle S. and Balogh, Sharon E.	17,112
Balon, Dave A.	63,255
Barber, Allen and Barber, Val	79,369
Barlow, William and Barlow, Linda	90,086
Bartel, Herb and Bertel, Dianne	116,522
Bartel, Kenneth R. and Bartel, June M.	243,825
Baudu, Rene E. and Baudu, Theresa R.	64,661
Beer, Peter F. and Beer, Winifred	86,854
Beer, Robert and Beer, Joan	71,701
Behnke Seed Farms Ltd.	162,465
Belak, Randal G. and Belak, Nataline E.	62,174
Bell, Murray and Bell, Allen	92,202
Bellamy, Phillip L.	50,650
Bender, Paul A. and Bender, Helen	37,350
Bernauer, Ron, Daryl and Bernauer, Arnold	261,623
Blayone, Garry and Blayone, Shirley	34,628
Bood, Marten and Bood, Jacoba A.	42,748
Bowditch Farms; Bowditch, Fred J. and Bowditch, Ralph D.	75,470
Brolund, Robert	59,546
Brown, G. Murray and Brown, Hazel	71,689
Buckmaster, Ervin and Buckmaster, Sonia	43,060
Budney, Nester T. and Budney, Judith A.	18,707
Burko, Lorne V. and Burko, Irene J.	49,311
Burton, Kenneth	30,690
Cave, John Charles and Cave, Vivian	119,937
Cayen Brothers	44,024
Charko, Bud E. and Charko, Doris E.	91,463
Charr-Lynn Farms Ltd.	107,815
Chinski, Julian and Chinski, Pat	16,678
Christian, Garry M. W. and Christian, Margaret S.	20,046
Clark, Darryl S. and Clark, Elizabeth A.	54,330
Cloutier, Armand G. and Cloutier, Celina F.	43,167
Cloutier, Gaston A. and Cloutier, Loretta	49,805
Cochet, Brothers	75,249
Cooper, Elbert and Cooper, Anna L.	46,968
Coulthard, W. Glenn and Coulthard, Florence M.	74,427
Crawford, William J. and Crawford, Wendie	83,219
Cross, D. Cordell and Cross, Margery P.	33,227
Crumly, Murray R.	33,390
Dash, Randell	98,339
Desrosiers, Remi and Desrosiers, Frances	59,546
Dick Seed Farm	101,281
Diesen, Brian A. and Diesen, Rosalie A.	84,779
Dieser, Paul and Dieser, Anita	54,417
Digness, Albert R. and Digness, Phyllis A.	24,087
Dixon, D. Brett and Dixon, Marie L.	17,227
Doell, Murray W. and Doell, Jennifer J.	12,663
Double T. Farms Ltd.	118,695
Douglas, Wayne K. and Douglas, Lynda Y.	75,111
Drescher, Herman A. and Drescher, Sharon L.	73,639
Duclos, Raymond J. and Duclos, Elaine I.	50,731
Dunkley, Garnet E. and Dunkley, Doreen	22,230
Dutka, Edward R.; Dutka, Rose and Dutka, Kelvin	138,429
Duval, Roland and Duval, Marie	49,435
Dyck, Donald Peter	59,233
Dyck, Gordon and Dyck, Mary	38,228
Ebenal, James and Ebenal, Elaine	40,480
Edwards, Brian J. and Edwards, Debbie L.	37,407
Edwards, Lawrence and Edwards, Donna	62,081
Englot, Irene A.	29,681
Erlandson, Carl A.	61,152
Erlewein, Keith A. and Ernewein, Glennys M.	64,743
Evenson, Allan W. and Evenson, Froukje	72,132
Everson, Donald H. and Everson, Anna K.	48,045
Fadish, Taras and Fadish, Elsie	8,936
Faltermeier, Raymond and Faltermeier, Phyllis	44,368
Feduk, Morris and Feduk, Eugene	194,054
Fenwick, Ross R. and Fenwick, Gabrille R.	73,085
Ferguson, William D. and Ferguson, Mary A.	65,813
Finnigan, Robert E. and Finnigan, Victoria	77,993
Flahr, Edward J. and Flahr, William P.	167,382
Folden, Leslie F. and Folden, Ann M.	91,632
Frampton, Arnold W. and Frampton, Mary M.	80,206
Friedenstab, Herbert L. and Friedenstab, Alma M.	82,813
Funk, Jack W.	21,376
Gareau, Leo G.	91,794
Gaudet, Armand D. and Gaudet, Yvette M.	99,292
Gawdun, Kelly M.	47,224
Geck, Allan R. and Geck, Lorraine G.	102,968
Germaine, Wilfred P. and Germaine, Eileen R.	76,715
Giesbrecht, Vernon D. and Giesbrecht, Bernadette M.	27,251
Glenn, Ronnie and Glenn, Nancy	37,135
Glute, Michael E. and Glute Gloria N.	49,292
Goyan, Julian and Goyan, Shirley	62,805
Graham, Donald S. and Graham, Eileen T.	139,153
Gress, Dale P. and Gress, Jeanne M.	29,589
Gutek, Allen J. and Gutek, Hope C.	33,842
Haase Farm Ltd.	104,278

Grant Payments — *(Continued)*

Counselling and Assistance for Farmers — Implementation of guarantees (Subvote 105) — *(Continued)*

Haffner, Willard K. and Haffner, Cindy L.	13,333
Handford, Tom and Handford, Jim	178,005
Hansen, Donald O.	44,793
Hanson, Terry L. and Hanson, Kerry	43,087
Hardy, Violet Edna	13,015
Harilstad, Ivar O. and Harilstad, Lorraine M.	23,589
Hartsook, Larry S.; Hartsook, Lorraine and Hartsook, Maureen	43,000
Heard, Larry and Heard, Marilyn	39,373
Heavin, Richard P. and Heavin, Brenda J.	54,998
Heintz, Clinton R. and Heintz, Shirley M.	38,067
Herbst, George J. and Herbst, Dorothy	50,643
Hiebert, Colin R. and Hiebert, Darlene G.	22,535
Hiebert, Rodger	17,461
Hill, David and Hill, Sharon	30,241
Hillier, Ivan W. and Hillier, Sandra J.	55,540
Hilltop Farms; Bergman, Dennis P. and Bergman, Deborah L.	36,983
Hind, Fred and Hind, Denise	13,628
Hobman, Douglas C. and Hobman, Jacquie	34,944
Hodgson, D. Scott and Hodgson, Barbara J.	98,675
Hopko, Lawrence M.	88,154
Howse, Keith and Howse, Gale	73,094
Hubbard, Bill G. and Hubbard, Valerie	72,605
Irwin, Don	115,890
Iverson, Robert J. and Iverson, Marion E.	44,980
Joa, John and Joa, Judy	136,077
Johanson Enterprises Ltd.	16,511
Johnston, Richard O. and Johnston, Sandra	33,375
Jones, Arthur S. and Jones, Mary Ann	31,554
Jones, Wayne and Jones, Barbara	113,393
Josephson, David A.	35,243
K. B. Farms Ltd.	90,887
Kaban, Stanley M. and Kaban, Cynthia Y.	148,427
Kells, Darwin C.	69,921
Kelsey, Leonard J. and Kelsey, Alice I.	122,279
Kidd, Barry E.	14,296
Kirkland, Gordon P. and Kirkland, E. Joanne	68,604
Kitzul, Larry J. and Kitzul, Doreen	122,301
Kjelshus, Irvin A. and Kjelshus, Mary Ellen	34,535
Klatt, James E. and Klatt, Sandra E.	72,839
Kloster, Irvin R. and Kloster, Helen P.	40,248
Korsak, Mike and Korsak, Rose	62,959
Kostiuk, Clifford C. and Kostiuk, Patricia	90,832
Krylkywicz, William	90,484
Kulcsar, Reinhold S. and Kulcsar, Bev	143,739
Kun, Marvin R. and Kun, June K.	31,461
Lacelle, Roland and Lacelle, Lois	10,813
Lapaire, Richard	43,554
Lee, Kevin K. and Lee, Coralea A.	24,420
Lefebvre, Carman Drury and Lefebvre, Marilyn	114,392
Legaarden, Garry A. and Legaarden, Norma E.	22,460
Lewis, Keith and Lewis, Bertha	120,744
Livermore, Michael R. D. and Livermore, Heather E.	33,531
Lorenz, Valentine and Lorenz, Kim	68,307
Lothammer, Brian D.; Lothammer, Debbie J.; Lothammer, Donald W. and Lothammer, Heather M.	51,987
Lubiens, Donald and Lubiens, Joan	68,608
Ludwar, Henry L. and Ludwar, Anna M.	52,105
M. and D. Farms Ltd.	34,960
MacDonald, Robert D. and MacDonald, Colleen	22,819
Magnes, Howard L. and Magnes, Janie M.	25,278
Magnus, Clint	80,637
Mang, Keith G. and Mang, Audrey L.	35,581
Marsh, Donald C.; Marsh, Lois; Marsh, Keith and Marsh Carolin	293,685
Marshak, Mervin M. and Marshak, Lita	51,831
Martin, Edward	64,097
Matchett, John L. and Matchett, Muriel	21,942
Maurer, Clarence H. and Maurer, Jean C.	63,610
McAuley, Bert and McAuley, Bernice	19,093
McCann, Ed P. and McCann, Sharon J.	43,899
McElroy, Thomas W. and McElroy, Judy M.	22,323
McIvor Brothers	54,146
McLaughlin, Mervyn L. and McLaughlin, Dianne E.	38,805
McLeod, Barry L. and McLeod, Patti J.	32,235
McLeod, Scott K. and McLeod, Colleen D.	10,174
McMunn, Kenneth A. and McMunn, Kristina L.	86,665
McVicar, Beverly C. and McVicar, Audrey F.	117,448
McWatters, Henry and McWatters, Grace	34,839
Medernach, Roman W. and Medernach, Gail A.	30,975
Meili, Kenneth E. and Meili, Margaret J.	24,513
Mercier, Armand C. and Mercier, Jeannine	45,281
Meyers, Dewell D.	30,250
Meyers, Jim F. and Meyers, Ethel	58,696
Meyers, Wyett Wade	25,340
Miller, Randy	23,284
Minifie, David	23,548
Minty, Darwin L.	16,793
Mintz, Deter and Royal Bank of Canada	118,901
Molnar, Joseph and Molnar, Donna	63,310
Morgan, Larry R. and Morgan, Maureen Y.	37,225
Morgans Family Acres Ltd.	163,615
Morrison, Kenneth R. and Morrison, Lynn N.	69,991
Mountain View Farms Ltd.	79,521
Mucha, Dennis H. and Mucha, Marlene R.	149,249
Murray, Larry	25,915
Mutlow, Hugh and Mutlow, Brad	39,436
Nadiger, Herbert and Nadiger, Elaine	179,918
Nelsen, Steven K. and Nelson, Linda J.	9,591
Nemeth, Eugene	114,455
Neufeld, James F. and Neufeld, Joyce E.	124,500
Neufeld, Murray H. and Neufeld, Kathleen J.	62,031
Nielsen, Deanny C. and Nielsen, Geraldine	42,621

Grant Payments — *(Continued)*

Counselling and Assistance for Farmers — Implementation of guarantees (Subvote 105) — *(Continued)*

Nielsen, Don and Nielsen, Elaine	21,867
Nielsen, Peter C.	120,372
Nordin, C. Douglas and Nordin, Sandra	20,297
Northridge Farms Ltd.	108,568
Oatway, Richard	100,216
Odelein, Eric R. and Odelein, Hilda I.	102,318
Oleksyn, Bradley W.	15,598
Oleksyn, Bradley W. and Oleksyn, Roselyn M.	21,261
Oleniuk, Edward J. and Oleniuk, Wanda E.	115,707
Orb, Irvin H. and Orb, Amy K.	56,902
Owen, David R. and Owen, Dianne F.	98,956
Panchuk, Andrew and Panchuk, William	34,178
Partington, Boyd W. and Partington, Louise A.	21,756
Pastl, Glenn A.	101,010
Patrick, Norman H. and Patrick, Shirley	89,748
Paul, Stephen A.	58,297
Paul, Vernon C. and Paul, Elaine S.	117,159
Penstock Plains Ltd.	52,158
Perlinger, Clarence A. and Perlinger, Nicole D.	29,014
Philp, Roy F. and Philp, Ruth	61,498
Pilsner, Richard	75,256
Porterfield, Lorne J. and Porterfield, Valerie D.	25,771
Potts, Donald E. and Potts, Blanche	94,371
Procyshyn, Harry and Procyshyn, Stella	32,455
Prouse, Robert and Prouse, Beryl	27,046
Punter, Donald G. and Punter, Catherine E.	97,995
R. G. Watson Farms Ltd.	58,573
Rafuse, Allan A. and Rafuse, Ruby A.	204,998
Raisbeck, Keith J. and Raisbeck Adriene D.	59,631
Ravndahl, Dennis	87,870
Reiger, Adam J. and Reiger, Monica N.	84,478
Reiger, David L.	107,571
Reimer, Irwin	51,078
Reynolds, Albert and Reynolds, Amelia	22,025
Riemer, Donald W. and Riemer, Ann J.	85,184
Robson, John A. and Robson, Ann G.	44,168
Rogerson, R. Bruce	13,888
Rolles, Monty and Rolles, Wanda	132,504
Ruecker, Darryl W. and Ruecker, Michele M.	111,835
Ruthven, Robert George	70,727
Saley, Randy A.	34,868
Sander, Garth	49,759
Sandercock Seed Farms	62,806
Sarabin, Ronald J. and Sarabin, Victoria D.	64,781
Sautner, Richard L. and Sautner, Katherine	105,359
Sawchuk, William and Sawchuk, Darlene	177,134
Schaan, Albert J. R. and Schaan, Brenda L.	71,339
Schaffer, Robert F.	60,777
Schenher, Darcy J. and Schenher, Darlene J.	47,356
Schikosky, Neil D. and Schikosky, Debbie A.	83,925
Schira, Eldon A. and Schira, Judy A.	63,248
Schmidt, Anton P. and Schmidt, Sally-Ann	27,059
Schmiedge, Gary W. and Schmiedge, Lana G.	59,339
Schnedar, Emil J. and Schnedar, Marilyn	118,878
Schultz, Robert G.	30,427
Schwab, Edward G. and Schwab, Nancy C.	40,178
Seidl, Kenneth and Seidl, Audrie	45,667
Serviss, Kenneth W. and Serviss, Karen M.	36,996
Setrum, Larry M. and Setrum, Claire M. R.	142,689
Shamrock Seeds Ltd.	250,010
Shapka, Lloyd A. and Shapka, Elizabeth	83,920
Sharpe, Ronald J. and Sharpe, Dianne	70,962
Shirley, Ian and Shirley, Kathleen	41,781
Shkopich, Walter	57,479
Skjerpen, Garry M. and Skjerpen, Sherrie L.	39,558
Sliva, Clarence and Sliva, Wendilien	45,853
Sliva, Ronald R. and Sliva, Eleanor A.	61,107
Smith, Edward A. and Smith, Darlene E.	107,081
Sobus, Lavern A.	78,026
Sochaski, John and Sochaski, Deborah C.	30,381
Soparlo, Cameron	17,969
Sorenson, Leslie N. and Sorenson, Linda A.	35,099
Southam, Donald and Southam, Carole A.	43,868
Squaw Creek Farms; Miller, Harvey R. and Miller, Tom	177,259
Steckler, Carl	53,479
Steel, Raymond and Steel, Sharon	129,695
Steele, Richard	43,794
Steinke, Donald W. and Steinke, Judith E.	13,715
Stianson, Stanley R. and Stianson, Darlene	54,841
Stratton, Calvin B. and Stratton, Carla L.	56,786
Sunrise Acres Ltd.; Fuhr, Leo and Fuhr, Edwin	274,396
Swystun, Doug and Swystun, Lynn	116,680
Taylor, James G. and Taylor, Angela	62,483
Tegstrom, Ken	55,505
Teneycke, Kenneth A. and Teneycke, Merilyn G.	49,504
Thibault, Roger J. and Thibault, Deborah L.	135,006
Thiemann, David A. and Thiemann, Irene E.	81,464
Thiessen, Bernard and Thiessen, Phyllis	39,967
Thomlinson, R. Murray and Thomlinson, Margo D.	31,233
Thompson, William L.	102,953
Thompson, Willie and Thompson, Sylvia	25,570
Tiefenbach, Ed and Tiefenbach, Violet	58,067
Toderian, Patrick G. T. and Toderian, Laurie J.	54,934
Tremblay, Larry J.; Tremblay, Louise and Tremblay, Leonard	20,333
V. Jensen and Sons Co-operative Stockfarm Ltd.	65,608
Verwimp, Silke	72,773
Vibert, James L. and Vibert, Carol M.	45,330
Warkentin, Brian G. and Warkentin, Rhoda D.	38,112

Grant Payments — *(Continued)*

Counselling and Assistance for Farmers — Implementation of guarantees (Subvote 105) — *(Concluded)*

Weber, Mark D. and Weber, Wanda E.		50,471
Weinkauf, Ken and Weinkauf, Laurie		18,652
Weppler, Earl and Weppler, Gloria		71,759
Williams, Brian C.		21,772
Windermere Enterprises Ltd.; Fuhr, Leo and Fuhr, Joanne		116,987
Winterhalt Farms Ltd.		170,727
Wonsiak, Eugene P. and Wonsiak, Elizabeth J.		100,563
Woodward, John		14,805
Yaworski, Glenn and Yaworski, Brenda		33,895
York, Donald V. and York, Marlene I.		12,174
Youzwa, Victor and Youzwa, Terry		189,774
Ziegler, Robert		72,516
Zopf, Blaine E. and Zopf, Nicole		109,008
Payees under $5,000		29,800
	$	**21,249,329**

Payments pursuant to the Feed Grain Adjustment Program (Subvote 20)

Adams, Boyd	$	14,689
Alpine Cattle Feeders Co-op Ltd.		38,992
Alton, Dennis		6,497
Anderson Porkland Ltd.		8,945
B and P Gaudet Farms		5,193
Bach, Arden		7,602
Baerg, Johnny W.		5,271
Bajan Farms Ltd.		7,441
Bartel, Bruce		5,372
Baxter, June		9,146
Baynes, Eric		5,094
Begrand, Roger		11,228
Benning, John		8,834
Benning, Larry		6,222
Biggar Co-op Grazing Association		5,923
Birsay Pork Farm		23,454
Blanchette, Maurice		8,675
Blerot Farms		7,071
Bley, Doug		7,084
Bly, Karl G.		9,257
Bodnarchuk, Richard		6,245
Body Brothers Farms Ltd.		11,869
Boutin, Lionel A.		5,339
Brady, Edward J.		7,756
Brown, David		8,317
Brown, John		8,317
Brown, William C.		7,384
Buckle, Dale		5,643
Buckle, Raymond		7,221
Bucko, Paul Donald		6,435
C and S Livestock Ltd.		6,373
C. W. Taylor and Sons		5,226
Cadieu Ranching Ltd.		13,898
Campbell Cattle Co. Ltd.		7,522
Chinook Enterprises		7,553
Clavelle Farm Ltd.		21,807
Cockwill, Raymond		5,032
Couldwell Farms Ltd.		9,050
Crawford, Scott		5,420
Crone, Chris		5,953
Cross Bar Ranch Ltd.		7,407
Crossroads Co-op Farms Ltd.		8,701
Cruson, Irene		5,224
Cruson, Izaak		5,224
D and D Farms (1982) Ltd.		7,253
Dean, Jason Lyle		7,047
Deer Range Farms Ltd.		10,108
Deneiko Custom Feeding		41,804
Denis Feeders		5,520
Disney, Bill		6,232
Dixon Producers Ltd.		5,609
Double P. Farm		9,028
Double S. Feeders		11,125
Downie, Alvin		10,725
Dyck, Murray		7,236
Eaton, Doug H.		13,537
Edwards, Doug		9,732
Elite Stock Farm Ltd.		35,120
English, Elmer D.		14,370
English, William H.		14,370
Enns, Don		5,987
Ethelton Feeder Association Co-op Ltd.		55,404
Ewert Brothers		6,945
Fahrenschon, Gordon F.		5,994
Fancourt, William J.		24,095
Fast, Harold		14,008
Fehr, Walter C.		5,758
Fetter, Garry C.		6,164
Flad, Tim		5,012
Flad, William		5,012
Florizone, Louis		5,282
Flynn Brothers		5,468
Fruson, William		9,551
Funk, Walter		11,753
Gaudet, Armand D.		9,443
Gaudet, Arsene		6,462
Germs, John H.		5,132
Gilt Line Farm Ltd.		10,813
Grasslands Credit Ltd.		177,311
Gregg Farms Ltd.		13,973
Groenewoud, T. L.		5,806
Gryba, Brook S.		5,115
Hagerty, Larry		20,947
Heaver, Audrey		10,995
Heaver, Richard		11,048
Heaver, Shawn Richard		10,995
Heck, Maxine		8,360
Heil, Raymond		5,204
Helm, Melvin		11,199
Herbert, J. Louis		6,813
Hergott, Brian		5,575
Herle, Patrick		5,300
Hetherington, C. E.		5,320
Hiebert, Cornelius G.		6,962
High Plains Ltd. Parntership		131,859
High Plains Ltd. Partnership "1987"		69,839
Hillis Farms Ltd.		10,767
Hughes, William L.		9,758
Hutterian Brethren Church of Bone Creek		31,309
Hutterian Brethren Church of Quill Lake		13,024
Hutterian Brethren Church of Springfield		31,795
Hutterian Brethren Colony of:		
Abbey		29,730
Arm River		23,187
Baildon		31,468
Beechy		16,602
Belle Plaine		27,380
Bench Colony		26,549
Big Rose		27,475
Box Elder		31,528
Butte		21,438
Carmichael		21,640
Clear Springs		25,086
Cypress		29,524

Grant Payments — *(Continued)*

Payments pursuant to the Feed Grain Adjustment Program (Subvote 20) — *(Continued)*

Dinsmore	18,227
Downie Lake	31,547
Eagle Creek	49,062
Eatonia	55,516
Estuary	17,705
Fort Pitt	39,202
Glidden	28,523
Golden View	26,983
Haven	27,741
Hillcrest	14,282
Hillsvale	15,886
Hodgeville	16,183
Huron	10,538
Kyle	22,924
Lakeview	21,710
Leask	17,453
Main Centre	17,109
Ponteix	36,830
Riverview	10,805
Rose Valley	41,772
Rosetown	35,152
Sand Lake	27,916
Simmie	11,756
Smiley	22,380
Spring Creek	35,196
Spring Lake	24,076
Springwater	29,606
Star City	10,179
Sunnydale	21,867
Swift Current	12,204
Tompkins	16,823
Vanguard	11,945
Waldeck	14,262
Webb	46,789
West Bench	18,369
Wheatland	37,015
Willow Park	32,899
Isaac, Laverne	8,724
Isaac, Wayne David	8,530
J and G Ranch Ltd.	5,502
J and M Farms Ltd.	11,878
J. B. Larre and Sons	7,491
J. Yorga Farms Ltd.	5,814
J.E.L. Farms	12,240
Jacobson, Brian	10,365
Jacobson, Pat	10,365
Janzen, Ernie	5,228
Jenkins, Harold	5,741
Jorgenson, Ross	6,690
K and C Pork Farm Ltd.	15,071
K and Y Farms Ltd.	6,480
Kernaleguen Farm	6,900
Kidd, James P.	13,590
Kidd, K. Brian	13,590
Kirkham, B. Perry	7,803
Kirkham, Jeffrey P.	6,836
Kirzinger, John G.	15,020
Klaassen Stock Farm	7,472
Klassen, Richard	5,667
Klassen, Ron	12,278
Kolla, Donald	11,051
Kostal, Garvan	7,014
Kowalchuk, H. and Humboldt Credit Union	7,308
Kress, Jerome	7,744
Kress, Lionel M.	6,778
Kunz, Carey A.	5,402
Kurjata, Joe	13,258
Lamontagne, Clarence J.	7,385
Lang Livestock Co. Ltd.	82,313
Lapierre, Denis M.	6,844
Larre, Leo	5,066
Larson Brothers Livestock and Farms	10,905
Lidster, Don G.	7,504
Lidster, Nancy J.	7,504
Lucas, Brian	10,063
Lucas, Melvin	10,063
M and T Feedlot Ltd.	55,671
Macza, Frank	37,900
Martfeld, Glen	6,363
Martinka, Lawrence	5,728
Marval Acres Hog Farm	13,389
McCargar's Feed Lot Ltd.	12,772
McKenzie, H. G.	11,621
Meadow Lake Feeders Co-op Ltd.	35,276
Merkosky, Dennis	6,629
Mitchell, Ivan	6,008
Morgan, Gwyn D.	5,266
Mortenson, Don	7,429
Munsch, Clifford	13,314
N. L. Enterprises	7,038
National Pig Development (Canada) Co. Ltd.	22,906
Nelson, Donald	7,139
Nelson, Kenneth	7,139
Neudorf, William Z.	20,751
Neufeld, Gerald B.	5,533
Neufeld, Robert W.	5,533
No. 7 Feeders	7,660
O'Driscoll Ranches Ltd.	10,219
Oberle Farms Ltd.	5,450
Owen, Bruce R.	5,936
Penner, Gilbert	6,656
Penner, Grant	6,441
Perchi Cattle	8,944
Peter, Wayne	10,981
Phipps, John R.	6,443
Pilatus, Marlin	6,587
Podhordeski, Larry	8,432
Pogu, Jean	8,896
Possberg Pork Farms Ltd.	27,710
Possberg, Florian	5,483
Poundmaker Agventures	387,502
Pranke, Wes L.	13,612
Prefontaine, Robert	8,337
Premium Barley Feeders Ltd.	47,488
Priest, James	5,398
Quiring, Richard	8,507
Radloff, Dwight	5,447
Rath, Glenn Jerome and Rath, Michelle Frances	6,604
Rath, Mathias	6,604
Regier Cattle Feeding Co. Ltd.	10,759
Reid Hog Producers Ltd.	5,896
Reiger, Steven K.	5,965
Reimer's Ranch	5,199
Remple, Kenneth	8,431
Reynolds Farm	5,310
Roy Cattle Co. Ltd.	26,176
Royal View Cattle	6,784
Russell, Larry	6,949
Salisbury, Gary	7,558
Salisbury, Harvey	15,401
Salisbury, James	7,558
Sand, Ronald G.	5,168
Sascan Farms Inc.	26,093
Saskatoon Feeders	12,604
Savostianik, Jack	12,780
Schmidt, Arthur	7,634
Schutte, Lyle	5,762
Sebastian, Ron	8,753
Shawnee Manjou Farms Ltd.	7,424
Siegle, Calvin	8,796
Sinclair, Kirk	6,786

Grant Payments — *(Concluded)*

Payments pursuant to the Feed Grain Adjustment Program (Subvote 20) — *(Concluded)*

Smith, Bevin	6,880
Smith, Cliff	8,217
Smith, Terry	5,520
South Central Cattle Company	21,864
South Central Feeders Corporation	14,005
South East O'Thirty	5,873
Sparrow, Vern	13,432
Spring Creek Cattle Holdings Ltd.	6,116
Spring Valley Feeders 1988 Ltd.	15,692
Springer, Karl	8,152
St. Jacques, Andre	5,955
Stahl, Joshua K.	8,159
Steeves, Floyd	9,643
Stevenson Farms Ltd. (1987)	5,109
Stevenson, Garry John	8,370
Stimson 96 Ranch Ltd.	6,049
Stokes, Richard	11,901
Stomp Pork Farm Ltd.	43,394
Struble Farms Ltd.	10,484
Stutt Farms Ltd.	11,710
Sundquist, Harold A.	6,626
Sword, Lee	7,078
Taylor, Garth	10,273
Thibault, Roger	10,319
Toney, Richard T.	5,278
Tri-R-Enterprises Ltd.	6,297
Triple E Farms Ltd.	6,823
Triple T Farms Ltd.	29,261
Tumbleweed Land and Cattle Co.	67,553

Turpie Farms	9,910
Ulrich, Paul J.	15,155
University of Saskatchewan	11,208
V and M Pork Farm	5,120
V and V Livestock Ltd.	17,882
Vidal Farms	5,540
Vidal Farms Highway 55 West Feeders Co-operative Ltd.	5,165
Wainwright, Archie	5,112
Weekes Custom Feeding Inc.	28,880
Weldon Feeder Co-op	11,482
Welwyn Feeders Co-op	29,263
Werland Farms Ltd.	18,930
Western Acres Ltd.	14,672
Westlane Holdings Ltd.	14,875
Wiebe, Janice E.	5,793
Wiebe, John W.	5,793
Wiens, Ben	5,505
Witzaney, Mark J.	5,082
Wohlgemuth, Norman	7,754
Wollf, Jacob J.	8,466
Woodlands Farm	17,594
XL Hybrid Stock Farms Ltd.	12,207
Young, F. W. Ronald	9,573
Zubot, Richard	9,422
4 C Feeders	21,897
588554 Saskatchewan Ltd.	157,196
593439 Saskatchewan Ltd.	6,680
Payees under $5,000	3,346,472
	$ 8,373,984

Payments pursuant to the Gross Revenue Insurance Plan (Subvote 24)

Saskatchewan Crop Insurance Corporation	**$ 157,700,643**

Payments pursuant to the Net Income Stabilization Account (Subvote 26)

Receiver General for Canada	$ 14,377,397
Receiver General for Canada — Agriculture Canada	6,000,000
	$ 20,377,397

Personal Services

Listed are individuals (excluding unionized employees) who received payments for salaries, wages, honourariums, etc. which total $2,500 or more.

Ahlstrom, Karen	$ 31,591
Alcock, J. Thomas	2,625
Andrew, G. Barry	61,206
Avram, Lloyd	47,247
Backman, Blair O.	5,523
Bayne, Gerald R.	51,687
Beatty, Guy H.	4,350
Beaven, John D.	2,550
Bendig, Eugene J.	61,659
Bilinski, Michael J.	3,500
Block, Henry V.	7,800
Bowd, Leslie	89,860
Brandt, Wilf	2,725
Brown, Charlotte	6,390
Buchan, John A.	77,365
Charlton, Alec F.	3,225
Christopherson, Lorne L.	4,948
Clermont, Raymond	18,375
Cooper, George	2,900
Crofford, June I.	48,801
Cushon, Harold N.	67,843
Dennis, Murray G.	3,100

Diesen, John R.	3,255
Dimen, Natalie C.	23,268
Dreher, Adam A.	50,046
Drew, John L.	119,158
Ellis, Harold B.	41,119
Evans, Ken W.	59,400
Farrer, Donn G.	50,283
Folk, Carl J.	71,487
Ford, Robert J.	66,051
Forsythe, Leeann T.	58,874
Froehlich, Doug	6,450
Furtan, William	2,945
Gebhardt, Paul D.	51,687
Gogel, Murray D.	17,995
Hamdorf, Vivian	3,450
Hanke, Glenn	4,300
Hingston, Allen R.	62,937
Hood, Carolyn M.	20,857
Huber, Dawn V.	11,180
Johnson, Edna C.	35,724
Johnson, Harvey	63,382
Johnson, Mervin Ross	53,976

Personal Services — *(Concluded)*

Kazeil, Bernice	4,650
Kleisinger, Marilyn	6,225
Klippenstine Duane	63,345
Kopp Cales, Annette M.	9,870
Kramer, Stuart L.	97,690
Ledingham, Janet L.	23,195
Lisle, Douglas J. R.	79,899
Lowe, Karen	8,988
MacDonald, Marvin	9,500
MacDougall, Denis G.	12,375
Martens, Harold A.	21,356
Mattern, Elise	10,462
Mazer, Wesley G.	5,286
McAvoy, Michael J.	61,467
McKee, Tom D.	4,775
McKnight, Laureen M.	28,431
McLaughlin, Hugh M.	15,583
Messer, Pamela	12,455
Murchison, Harvey K.	70,853
Murray, Richard J.	44,607
Nixon, Bonnie	45,767
Oshanek, Beverly A.	31,337
Pearce, Laurie	10,078
Penrose, Walter H.	9,750
Petruic, Kenneth	58,412
Popescul, John Gordon	4,325
Ravndahl, Laura	2,850
Rayner, William	43,448
Reimer, Eddy W.	64,950
Rempel, Peter D.	71,966
Robbie, Ken	3,975
Ross, Merv M.	58,353
Scott, Terrence Garth	67,843
Shygera, Brian	31,609
Sim, David	76,779
Small, William	15,413
Spencer, Ernie	16,257
Spetz, Garfield Scott	92,477
Spinato, Maria T.	56,328
Stavness, Lyle	62,418
Stinnen, Erna M.	58,993
Sutherland, Jack	16,625
Theede, Douglas A.	63,704
Tittemore, James E.	4,725
Toma, Roberta K.	36,291
Tomecko, Dianne	42,821
Treimans, Hugh R.	3,300
Trelevan, Gilda	15,447
Ungar, Linda	6,453
Walker, Stewart H.	9,500
Wall, Leanne	26,362
Weatherald, Durwin E.	4,000
Wedewer, Donald H.	11,900
Wellsch, Brett E.	5,030
Wickenheiser, Dennis	42,491
Wiens, Hon. Bernhard H.	15,254
Willness, Lorence	7,650
Woloschuk, Violet	44,350
Wrubleski, E. Martin	67,843
Yong, Choon W.	63,400
Zepp, John E.	62,418
Zilm, Henry	89,157

Ministers' Travel

Devine, Donald	$	8,277
Martens, Harold A.		30,287
Romanow, Hon. Roy J.		586
Weins, Hon. Bernard H.		8,867

Other Payments

Listed are payees who received $20,000 or more for purposes other than grants or personal services, for example: rent, advertising, contracts, equipment, office supplies.

Air Canada	$	92,668
Brigdens Printers and Publishers		21,334
Canebsco Subscription Services Ltd.		116,531
Commercial Printers Ltd.		35,249
Compushare Ltd.		86,542
D. C. Madsen and Associates		41,519
D. W. Dunn and Associates		68,642
Data Business Forms Saskatchewan		45,994
Dome Advertising Ltd.		107,422
Dome Media Buying Services Ltd.		121,912
Fisher Scientific Ltd.		28,750
Forbes Anderson Press Ltd.		23,798
Information Systems Management Corporation		420,975
M. C. Graphics Inc.		34,465
Microage Computer Centres		31,832
Miles Canada Inc.		32,557
National Print-It Centres		55,113
Paradigm Consulting Group Inc.		24,000
Phoenix Advertising Group Inc.		81,500
Prince Albert Agriculture Development and Diversification Board No. 32		200,000
Printco Graphics Inc.		70,068
Professional Computer Services		28,665
Receiver General for Canada — Agriculture Canada		28,936,847
Roberts and Poole Communications		583,855
Saskatchewan Property Management Corporation		1,921,268
SaskTel		392,272
SHL Systemhouse Inc.		48,009
SPI Marketing Group		55,860
Success Office Systems		53,689
Thorson Information Services		60,000
TTL Computer Concepts Inc.		28,890
University of Saskatchewan		36,682
W. J. Meili Consulting		73,221
W.C.M. Consulting		44,998
West Tech Consulting Ltd.		56,347
Zippy on Hamilton		22,213

Agriculture and Food — Agriculture Development Fund

Payment to the Agriculture Development Fund (Subvote 13)

Objective

To support the development and diversification of Saskatchewan's agriculture and food sector.

Program Administration

To assist in a broad range of initiatives related to: crops and forages; irrigation; soils; livestock; land improvement engineering; economics; extension; marketing; new product development and food processing.

Payment to the Agriculture Development Fund pursuant to Canada-Saskatchewan Agreements (Subvote 12)

Objective

To support the development and diversification of Saskatchewan's agriculture and food sector through participation in Federal/Provincial Agreements.

Program Administration

To provide the funding and administration for agricultural research, development and on-farm demonstration activities through the Canada/Saskatchewan Agreement on Soils Conservation and the Memorandum of Understanding supporting Farm Management Training.

Grant Payments

All expenditures paid from this vote were grants to the Agriculture Development Fund.

Payment to the Agriculture Development Fund (Subvote 13)	**$ 24,230,000**
Payment to the Agriculture Development Fund pursuant to Canada-Saskatchewan Agreements (Subvote 12)	**$ 4,150,000**

Community Services

The Department's mandate is to support and maintain a viable system of urban and northern municipal governments in Saskatchewan by providing a range of financial, technical and advisory assistance which supports an effective decision-making structure in Saskatchewan communities, and provides local services and facilities to maintain and enhance the quality of life for community residents.

Administration (Subvote 1)

Objective

To provide efficient and effective administrative support to the Department.

To inform the Department's client groups of its programs and services.

To assist government departments in offering French-language services to Saskatchewan's francophone community.

Program Administration

This program provides support and services in accounting, asset acquisition/maintenance, human resource planning/development, computer service planning/maintenance and acts as cental control for delegated authorities.

It also plans, develops and implements public awareness programs; supports staff in communications activities; liaises with media and client groups; and fosters a positive image of the Department.

The program coordinates provincial French-language initiatives; provides linguistic support and translation services to government departments; liaises with the francophone community; and pursues measures respecting the advancement of French in the Legislative Assembly.

Municipal Finance (Subvote 2)

Objective

To manage financial assistance programs and carry out financial analysis relating to local government, to provide the Department with policy and program analysis and development, problem solving, issue managing, strategic planning services, and preparation of legislation and regulations.

Program Administration

This program administers various financial and municipal grants, undertakes research and analysis to provide advice on municipal finance matters; and maintains information bases of municipal finance and financial assistance.

It also provides service and support to the Department in respect of policy and program analysis and development, preparation of legislation and regulations, problem solving, issue management and strategic planning.

Community Planning Services (Subvote 3)

Objective

To provide a framework for land use management in the Province, and to enhance the planning capability of urban governments by providing community planning, advice and assistance.

Program Administration

This program provides an approval service for the subdivision of land in urban municipalities; reviews municipal development plans, basic planning statements and zoning bylaws for Ministerial approval; advises municipalities on land use planning and development issues; offers educational programs (manuals and workshops) on planning for municipal officials; and reviews applications for municipal boundary alterations and incorporations of new urban municipalities for Cabinet or Ministerial approval.

Municipal Advisory Services (Subvote 16)

Objective

To support and assist urban municipalities in meeting their administrative and governing responsibilities by providing advisory, educational and regulatory services.

Program Administration

This program provides advice on problems and procedures relating to legislative, accounting and general administrative matters, develops education and reference materials for urban municipal officials on legislative and administrative procedures, provides workshops on administrative procedures to address the special needs of smaller municipalities, provides workshops on a variety of topics to all municipalities, and monitors the operations of urban municipalities to ensure they are consistent with provincial legislation.

Northern Municipal Services (Subvote 15)

Objective

To assist and promote the development of strong and effective local municipal governments in northern Saskatchewan.

Program Administration

This program provides administrative support and delivery of Department programs and services including the provision of municipal advisory services and financial assistance to northern municipalities, administration of the Northern Revenue Sharing Trust Account and, through it, provision of administrative and financial services to 10 northern settlements and 14 recreational subdivisions. It also provides administration of municipal assessment and property taxation for 12 northern hamlets, and school taxation for 3 northern school divisions, liaison with the public and other government departments and agencies, and provision of education and training to northern municipal officials.

Northern Community Affairs (Subvote 26)

Objective

To facilitate, promote and coordinate socio-economic development in northern Saskatchewan by working with northern communities, government agencies and northern industries.

Program Administration

This program ensures government policies, programs and structures support community, regional and industry development. It coordinates existing programs and services to meet needs and aspirations of northern communities and developing industries, assists government in the development of strategies for dealing with northern issues, develops community-industry-government working 'partnerships' and communication links, and provides technical advice and assistance for communities undertaking planning and development processes.

Provincial Inquiry Centre (Subvote 52)

Objective

To enhance public access to government information and services.

Program Administration

This program provides Saskatchewan residents with telephone access for basic information about federal and provincial government programs and is operated in conjunction with the Federal government.

Program Advisory Branch (Subvote 53)

Objective

To provide central administrative functions to the Deputy Provincial Secretary.

Saskatchewan Library (Subvote 55)

Objective

To provide equal access to library resources for Saskatchewan residents.

Program Administration

This program serves provincial public libraries by providing cataloguing services and support; coordinating the lending of books between libraries, providing answers to reference questions from the public, supporting government and special libraries; buying books not available in other libraries, including books not in English, large print books and books on cassette for the print handicapped; providing access to resources by maintaining union catalogues of books and periodicals owned by public, government and special libraries in Saskatchewan; and providing training/workshops/province-wide programs to other libraries.

Fire and Building Safety (Subvote 18)

Objective

To promote fire prevention and fire protection in communities.

To ensure building safety through setting and monitoring standards and assisting municipalities in the application of standards.

Program Administration

This program provides building inspection, investigation of fires, fire fighter training and training to staff of hospitals and special care homes, public education, and review of plans for the prevention of fire.

This program also sets provincial building and accessibility standards which are based on the National Building Code of Canada; monitors standards; provides administrative and enforcement services to municipalities, and assists municipalities, building owners, contractors and designers in the application of standards.

Emergency Measures Organization (Subvote 19)

Objective

To promote and coordinate emergency preparation and disaster response by all levels of government.

Program Administration

This program prepares and maintains the provincial government emergency response plan; serves as the central coordinating agency for provincial government resources during a state of emergency; ensures all government departments, Crown Corporations and agencies comply with the cabinet directive for emergency planning; and assists in the development of local government emergency organizations and plans.

Housing (Subvote 85)

Objective

To assist in development and delivery of programs that improve the affordability, quality and availability of housing for residents, particularly low income households.

Program Administration

This program develops, delivers, and administers all aspects of housing programs in Saskatchewan. Low income households receive support for suitable accommodation by subsidizing their shelter costs to 25% of income. This program also administers past loans/mortgage initiatives designed to improve housing quality or promote home purchase; and provides grants to people with disabilities for home modifications and provides grants to support research and development.

Urban Revenue Sharing (Subvote 24)

Objective

To provide unconditional operating assistance to urban municipalities, and provide for inter-municipal equalization to ensure a basic level of services is available to municipalities.

Program Administration

This program provides unconditional financial assistance to local governments based on a distribution formula. The nature of the assistance allows local governments to direct funds where they are needed most in their community.

Grants to municipalities and organizations for local studies and research (Subvote 33)

Objective

To support research into urban and municipal issues.

Program Administration

Saskatchewan is a member of the Board of Directors of the Intergovernmental Committee on Urban and Regional Research (ICURR). This committee focuses on exchanging views and current information on urban/rural and regional issues.

Northern Revenue Sharing (Subvote 44)

Objective

To provide unconditional operating assistance to northern municipalities and provide for inter-municipal equalization to ensure a basic level of service is available to municipalities.

Program Administration

This program provides financial operating grant assistance to northern municipalities; monitors their financial operations; and assists in the establishment of annual operating budgets.

To provide for a grant to the Saskatchewan Assessment Management Agency (Statutory) (Subvote 79)

Objective

To provide provincial funding to the Saskatchewan Assessment Management Agency (SAMA). SAMA is responsible for determining property and business assessments and assessment policy.

Program Administration

This program assesses the buildings and land outside of Regina and Saskatoon to determine a mill rate which in turn determines property taxes. Information is also used to determine grants provided to municipalities.

Grants to municipalities under the Transit Assistance for the Disabled Program (Subvote 86)

Objective

To financially support and encourage communities operating special public transportation services for persons with physical disabilities.

Program Administration

This program provides grants to participating cities and towns for providing door-to-door public transit for people with disabilities and assists in the acquisition of specially equipped vans or buses.

Municipalities are responsible for establishing their own operating policies and procedures for the services. Services may be operated by the municipality or on its behalf by other organizations or private firms.

Grant to the City of Saskatoon — Repayment of principal and interest on capital loans from the Saskatchewan Property Management Corporation (Capital) (Subvote 88)

Objective

To financially assist the City of Saskatoon with the cost of constructing Saskatchewan Place (arena).

Program Administration

Saskatchewan Property Management Corporation (SPMC) provided a $14.8 million grant to the City of Saskatoon to help construct the Saskatchewan Place arena. To finance the grant, SPMC obtained a 30 year loan. Community Services makes an annual loan payment to SPMC.

Grants to Libraries (Subvote 56)

Objective

To assist in the operation of municipal, regional and northern libraries in Saskatchewan.

Program Administration

This program provides financial assistances for the purchase of library materials or the provision of library services.

Grant to the Meewasin Valley Authority (Statutory) (Subvote 57)

Grant to the Wakamow Valley Authority (Statutory) (Subvote 58)

Grant to the Wascana Centre Authority (Statutory) (Subvote 59)

Grant to the City of Swift Current for the Chinook Parkway (Subvote 69)

Objective

To provide financial assistance to support urban parks in enhancing the quality of life for residents, stimulating tourism, supporting economic development, and contributing to natural conservation.

Program Administration

This program provides financial assistance for operations and capital purposes to meet the objectives of the Authorities. Each urban park is a separate entity with its own participating parties with each of these contributing financially.

Payment to the Wascana Centre Authority for maintenance of grounds (Subvote 60)

Objective

To provide financial support for landscape maintenance and service maintenance performed by the Authority on provincial government land within Wascana Centre.

Program Administration

This program provides for charging back to the respective participating parties in the Centre (Province, City of Regina, University of Regina) the costs of landscape and service maintenance performed by the Authority on their respective lands within the Centre.

The Authority determines the type, level and location of landscape maintenance it can provide within the funds provided. Service maintenance is determined by negotiation with participating parties.

Local Government Innovation Program (Subvote 89)

Objective

To encourage local governments to undertake projects that will improve their efficiency and productivity.

Program Administration

This program provides financial assistance to projects which introduce improvements in efficiency or productivity. The current project introduces a new approach to reducing costs of transportation services for people with disabilities, while maintaining a good level of service.

Transfer payments to the Saskatchewan Housing Corporation (Subvote 92)

Objective

To improve the quality of life for Saskatchewan residents through housing related support initiatives. This inclul des shelter support for households in need, land development services and mortgage/loan administration.

Program Administration

The Saskatchewan Housing Corporation provides low income households with support for suitable accommodation by subsidizing their shelter costs to 25% of income, develops serviced lots in cooperation with local communities where existing land is held and; administers past loans/mortgage initiatives designed to improve housing quality or promote home purchase.

To provide for expenditures respecting the Business Tax Assistance Program (Subvote 6)

Objective

To provide businesses with financial assistance to reduce the burden of local government business taxes.

Program Administration

This program was terminated at the end of 1990-91. Payments in 1991-92 were to windup the program.

Payments to special recognition were also made to municipalities and school divisions which on their own initiative reduced or eliminated business taxes in 1988, amounting to 50% of their 1988 business tax reduction.

To provide for subsidies under the Urban Native Housing Program (Subvote 87)

Objective

To provide affordable rental accommodation to Native households in urban centres.

Program Administration

This program provides financial assistance to Native non-profit housing corporations for the operation of subsidized rental housing projects. Mortgages on the projects are subsidized by the Federal government at a rate of 2%. The Province provides additional operating subsidies to ensure that rents do not exceed 25% of household income.

To provide for grants under the Home Modification for the Disabled (Subvote 90)

Objective

To assist disabled people in changing the design or accessibility of their home to make it more suitable and livable.

Program Adminisration

This program provides people with disabilities with financial assistance to modify their own dwelling or a rented dwelling with the permission of the landlord. The assistance only covers the actual cost of the modification. Parents/guardians with disabled dependents are eligible providing they meet the income criteria.

To provide for interest subsidies under the Saskatchewan Home Improvement Program
(Subvote 91)

Objective

To assist home owners with repairs, rehabilitation, or improvements to their principle residence that will extend the life of the home or protect the health, safety or comfort of the occupants.

Program Administration

This program ran from 1986 to 1990 and offered homeowners a low interest loan of up to $10,000. The loans are repayable over a maximum of 10 years and subsidized to a rate of 6%. The Province pays an interest rate subsidy directly to the lending institutions which extended loans to home owners.

Community Services

(thousands of dollars)

Subvote	Personal Services General	Personal Services Extraordinary	Supplies & Services	Advertising	Travel	Contractual Services	Grants	Purchase of Equipment & Other Assets	Other Expenditures	Total
1 Administration	$ 1,174	$ 66	$ 734	$ 340	$ 155	$ 130	$ 33	$ 42	$	$ 2,674
2 Municipal Finance	492	14	24	....	3	1	....	2	....	536
3 Community Planning Services	871	....	6	....	38	4	....	....	....	919
16 Municipal Advisory Services	451	....	4	....	22	3	....	....	....	480
15 Northern Municipal Services	415	....	36	....	58	1	....	....	....	510
26 Northern Community Affairs	311	....	34	....	27	1	....	....	....	373
52 Provincial Inquiry Centre	....	....	....	....	....	256	....	....	....	256
53 Program Advisory Branch	131	13	1	....	....	....	....	....	....	145
55 Saskatchewan Library	1,272	3	587	1	14	54	....	148	....	2,079
18 Fire and Building Safety	1,049	10	112	....	124	14	....	10	....	1,319
19 Emergency Measures Organization	161	....	52	....	78	48	....	12	....	351
85 Housing	4,669	29	1,768	29	287	515	1	102	348	7,748
82 Payments to Saskatchewan Property Management Corporation	....	....	2,851	....	....	....	....	....	....	2,851
24 Urban Revenue Sharing	....	....	....	....	....	....	62,459	....	....	62,459
33 Grants to municipalities and organizations for local studies and research	....	....	....	....	....	....	13	....	....	13
44 Northern Revenue Sharing	....	....	....	....	....	....	4,948	....	....	4,948
79 To provide for a grant to the Saskatchewan Assessment Management Agency (Statutory)	....	....	....	....	....	....	7,049	....	....	7,049
86 Grants to municipalities under the Transit Assistance for the Disabled Program	....	....	....	....	....	....	1,851	....	....	1,851
88 Grant to the City of Saskatoon — Repayment of principal and interest on capital loans from the Saskatchewan Property Management Corporation (Capital)	....	....	....	....	....	....	1,814	....	....	1,814
56 Grants to Libraries	....	....	....	....	....	....	5,944	....	....	5,944
57 Grant to Meewasin Valley Authority (Statutory)	....	....	....	....	....	....	831	....	....	831
58 Grant to the Wakamow Valley Authority (Statutory)	....	....	....	....	....	....	98	....	....	98
59 Grant to the Wascana Centre Authority (Statutory)	....	....	....	....	....	....	877	....	....	877
69 Grant to the City of Swift Current for the Chinook Parkway	....	....	....	....	....	....	78	....	....	78
60 Payment to the Wascana Centre Authority for maintenance of grounds	....	....	....	....	....	....	2,047	....	....	2,047
84 Local Government Innovation Program	....	....	....	....	....	....	50	....	....	50
92 Transfer payments to the Saskatchewan Housing Corporation	....	....	....	....	....	....	31,219	....	....	31,219

6 To provide for expenditures respecting the Business Tax Assistance Program	....	....	....	....	....	11	3	....	....	14
87 To provide for subsidies under the Urban Native Housing Program	....	....	....	....	....	....	3,186	....	....	3,186
90 To provide for grants under the Home Modification for the Disabled Program	....	....	....	....	....	....	57	....	....	57
91 To provide for interest subsidies under the Saskatchewan Home Improvement Program	....	....	....	....	....	....	16,046	....	....	16,046
83 Members of the Executive Council (Statutory)	45	....	....	....	....	....	....	....	....	45
Total	**$ 11,041**	**$ 135**	**$ 6,209**	**$ 370**	**$ 806**	**$ 1,038**	**$ 138,604**	**$ 316**	**$ 348**	**$ 158,867**

Grant Payments

Listed, by program, are grant recipients who received $5,000 or more.

Administration (Subvote 1)

Major Industrial Accidents Co-ordinating Committee	$ 5,000
Wakamow Valley Authority	26,000
Payees under $5,000	1,750
	$ 32,750

Housing (Subvote 85)

Payees under $5,000	**$ 1,075**

Urban Revenue Sharing (Subvote 24)

General:

Abbey, Village of	$ 15,197
Aberdeen, Village of	47,837
Abernethy, Village of	22,512
Admiral, Village of	5,418
Alameda, Town of	25,831
Albertville, Village of	15,850
Alida, Village of	17,376
Allan, Town of	72,740
Alsask, Village of	28,436
Alvena, Village of	8,605
Aneroid, Village of	11,724
Annaheim, Village of	17,074
Antler, Village of	9,300
Arborfield, Town of	35,601
Archerwill, Village of	21,548
Arcola, Town of	42,153
Arelee, Village of	7,472
Arran, Village of	8,734
Asquith, Town of	58,500
Assiniboia, Town of	262,088
Atwater, Village of	6,651
Avonlea, Village of	30,796
Aylesbury, Village of	7,842
Aylsham, Village of	11,576
B-Say-Tah, Resort Village of	7,416
Balcarres, Town of	57,724
Balgonie, Town of	101,545
Bangor, Village of	8,606
Battleford, Town of	403,517
Beatty, Village of	9,368
Beechy, Village of	23,838
Belle Plaine, Village of	10,169
Bengough, Town of	43,471
Benson, Village of	9,302
Bethune, Village of	28,525
Bienfait, Town of	78,503
Big River, Town of	77,036
Biggar, Town of	219,777
Birch Hills, Town of	90,248
Birsay, Village of	8,705
Bjorkdale, Village of	24,246
Bladworth, Village of	10,568
Blaine Lake, Town of	53,022
Borden, Village of	18,138
Bounty, Village of	5,789
Bracken, Village of	7,130
Bradwell, Village of	13,387
Bredenbury, Town of	33,771
Briercrest, Village of	12,470
Broadview, Town of	69,655
Brock, Village of	14,221
Broderick, Village of	12,211
Brownlee, Village of	10,263
Bruno, Town of	62,016
Buchanan, Village of	27,897
Buena Vista, Resort Village of	14,331
Bulyea, Village of	12,404
Burstall, Town of	44,340
Cabri, Town of	47,161
Cadillac, Village of	13,407
Calder, Village of	13,500
Candle Lake, Resort Village of	19,846
Cando, Village of	15,051
Canora, Town of	212,610
Canwood, Village of	30,388
Carievale, Village of	18,000
Carlyle, Town of	107,091
Carmichael, Village of	5,104
Carnduff, Town of	96,085
Caronport, Village of	59,124
Carragana, Village of	8,521
Carrot River, Town of	98,157
Central Butte, Town of	48,579
Ceylon, Village of	17,887
Chamberlain, Village of	11,642
Chaplin, Village of	29,344
Chitek Lake, Resort Village of	14,680
Choiceland, Town of	43,281
Christopher Lake, Village of	15,359
Churchbridge, Town of	96,585
Clavet, Village of	31,041
Climax, Village of	19,164
Cochin, Resort Village of	11,468
Coderre, Village of	10,026
Codette, Village of	25,783
Coleville, Village of	32,131
Colgate, Village of	9,008
Colonsay, Town of	43,346
Conquest, Village of	19,561
Consul, Village of	11,632
Coronach, Town of	90,628
Craik, Town of	47,619
Craven, Village of	20,761
Creelman, Village of	14,352
Cudworth, Town of	72,623
Cupar, Town of	56,014
Cut Knife, Town of	53,934
Dalmeny, Town of	145,097
Davidson, Town of	98,702
Debden, Village of	32,888
Delisle, Town of	81,498
Denholm, Village of	10,264
Denzil, Village of	20,125
Dilke, Village of	11,604
Dinsmore, Village of	28,530
Disley, Village of	6,145
Dodsland, Village of	19,847
Dollard, Village of	6,438
Domremy, Village of	17,069
Dorintosh, Village of	8,532
Drake, Village of	19,195
Drinkwater, Village of	7,866

Grant Payments — *(Continued)*

Urban Revenue Sharing (Subvote 24) — *(Continued)*

Dubuc, Village of	10,083
Duck Lake, Town of	62,522
Duff, Village of	8,204
Dundurn, Town of	45,987
Duval, Village of	10,853
Dysart, Village of	19,534
Earl Grey, Village of	23,351
Eastend, Town of	54,553
Eatonia, Town of	45,561
Ebenezer, Village of	18,462
Edam, Village of	37,851
Edenwold, Village of	15,438
Elbow, Village of	25,808
Elfros, Village of	17,313
Elrose, Town of	54,544
Elstow, Village of	11,132
Endeavour, Village of	18,948
Englefeld, Village of	21,317
Ernfold, Village of	9,044
Esterhazy, Town of	272,491
Estevan, City of	820,996
Eston, Town of	110,504
Evesham, Village of	6,354
Eyebrow, Village of	17,676
Fairlight, Village of	8,890
Fenwood, Village of	8,999
Fife Lake, Village of	8,237
Fillmore, Village of	26,741
Findlater, Village of	8,005
Flaxcombe, Village of	14,003
Fleming, Town of	13,219
Foam Lake, Town of	129,859
Forget, Village of	8,908
Fort Qu'Appelle, Town of	174,709
Fort San, Resort Village of	16,870
Fosston, Village of	8,364
Fox Valley, Village of	32,683
Francis, Town of	18,339
Frobisher, Village of	15,844
Frontier, Village of	49,141
Gainsborough, Village of	27,904
Gerald, Village of	18,793
Girvin, Village of	6,047
Gladmar, Village of	7,217
Glaslyn, Village of	36,110
Glen Ewen, Village of	17,864
Glenavon, Village of	21,247
Glenside, Village of	9,554
Glentworth, Village of	7,197
Glidden, Village of	7,619
Golden Prairie, Village of	8,112
Goodeve, Village of	8,990
Goodsoil, Village of	18,863
Goodwater, Village of	7,134
Govan, Town of	27,117
Grand Coulee, Village of	25,674
Gravelbourg, Town of	116,232
Grayson, Village of	19,177
Grenfell, Town of	105,557
Guernsey, Village of	15,272
Gull Lake, Town of	90,484
Hafford, Town of	46,537
Hague, Village of	52,309
Halbrite, Village of	11,569
Handel, Village of	7,530
Hanley, Town of	41,763
Hardy, Village of	5,417
Harris, Village of	19,172
Hawarden, Village of	10,776
Hazenmore, Village of	10,037
Hazlet, Village of	13,382
Hepburn, Village of	39,079
Herbert, Town of	88,495
Herschel, Village of	7,280
Heward, Village of	5,839
Hodgeville, Village of	20,977
Holdfast, Village of	20,164
Hubbard, Village of	9,034
Hudson Bay, Town of	176,855
Humboldt, Town of	418,647
Hyas, Village of	15,233
Imperial, Town of	37,953
Indian Head, Town of	170,812
Insinger, Village of	6,511
Invermay, Village of	30,208
Ituna, Town of	76,037
Jansen, Village of	16,848
Jedburgh, Village of	5,997
Kamsack, Town of	222,254
Katepwa Beach, Resort Village of	6,882
Keeler, Village of	5,990
Kelliher, Village of	28,080
Kelvington, Town of	111,507
Kenaston, Village of	26,351
Kendal, Village of	10,802
Kennedy, Village of	26,803
Kenosee Lake, Village of	11,177
Kerrobert, Town of	106,577
Khedive, Village of	6,332
Killaly, Village of	12,333
Kincaid, Village of	17,256
Kindersley, Town of	355,551
Kinistino, Town of	63,631
Kinley, Village of	6,358
Kipling, Town of	84,696
Kisby, Village of	20,917
Krydor, Village of	8,082
Kyle, Town of	36,295
Lafleche, Town of	38,182
Laird, Village of	21,572
Lake Alma, Village of	9,005
Lake Lenore, Village of	26,396
Lampman, Town of	55,365
Lancer, Village of	11,865
Landis, Village of	21,345
Lang, Village of	15,729
Langenburg, Town of	116,035
Langham, Town of	121,792
Lanigan, Town of	124,074
Lashburn, Town of	73,795
Leader, Town of	88,092
Leask, Village of	32,724
Lebret, Village of	17,943
Lemberg, Town of	33,772
Leoville, Village of	30,587
Leross, Village of	8,494
Leroy, Town of	46,111
Leslie, Village of	6,847
Lestock, Village of	27,480
Liberty, Village of	9,895
Limerick, Village of	13,295
Lintlaw, Village of	20,874
Lipton, Village of	28,742
Lloydminster, City of	404,378
Lockwood, Village of	5,534
Loon Lake, Village of	31,929
Loreburn, Village of	16,252
Love, Village of	12,392
Loverna, Village of	6,040
Lucky Lake, Village of	28,469
Lumsden, Town of	145,685
Luseland, Town of	57,613
Macklin, Town of	102,973
MacNutt, Village of	10,774

Grant Payments — *(Continued)*

Urban Revenue Sharing (Subvote 24) — *(Continued)*

Macoun, Village of	16,620
Macrorie, Village of	11,770
Madison, Village of	5,614
Maidstone, Town of	85,528
Major, Village of	10,828
Makwa, Village of	12,955
Manitou Beach, Resort Village of	11,953
Mankota, Village of	27,425
Manor, Village of	28,169
Mantario, Village of	6,149
Maple Creek, Town of	203,593
Marcelin, Village of	18,763
Marengo, Village of	9,117
Margo, Village of	13,163
Markinch, Village of	10,440
Marquis, Village of	9,831
Marsden, Village of	22,519
Marshall, Village of	67,188
Martensville, Town of	353,973
Maryfield, Village of	35,018
Maymont, Village of	19,316
Mazenod, Village of	6,322
McLean, Village of	19,634
McTaggart, Village of	12,101
Meacham, Village of	13,908
Meadow Lake, Town of	379,934
Meath Park, Village of	20,719
Medstead, Village of	14,875
Melfort, City of	475,676
Melville, City of	417,319
Mendham, Village of	8,643
Meota, Village of	21,973
Mervin, Village of	14,691
Meyronne, Village of	8,973
Midale, Town of	47,299
Middle Lake, Village of	19,032
Milden, Village of	20,996
Milestone, Town of	47,809
Minton, Village of	11,196
Mistatim, Village of	14,864
Montmartre, Village of	39,679
Moose Jaw, City of	3,347,311
Moosomin, Town of	213,638
Morse, Town of	23,999
Mortlach, Village of	25,078
Mossbank, Town of	31,189
Muenster, Village of	31,009
Naicam, Town of	79,681
Neilburg, Village of	29,485
Netherhill, Village of	8,068
Neudorf, Village of	31,062
Neville, Village of	9,842
Nipawin, Town of	370,047
Nokomis, Town of	44,488
Norquay, Town of	46,057
North Battleford, City of	1,199,746
North Portal, Village of	15,589
Odessa, Village of	19,293
Ogema, Town of	29,147
Osage, Village of	5,954
Osler, Town of	56,791
Outlook, Town of	201,258
Oxbow, Town of	106,265
Paddockwood, Village of	17,218
Palmer, Village of	7,370
Pangman, Village of	24,254
Paradise Hill, Village of	36,160
Parkside, Village of	11,908
Paynton, Village of	18,662
Pelly, Village of	31,915
Pennant, Village of	15,528
Pense, Village of	51,103
Penzance, Village of	8,493
Perdue, Village of	33,092
Piapot, Village of	8,510
Pierceland, Village of	38,556
Pilger, Village of	13,137
Pilot Butte, Town of	144,669
Plato, Village of	6,028
Pleasantdale, Village of	12,209
Plenty, Village of	14,699
Plunkett, Village of	11,705
Ponteix, Town of	58,296
Porcupine Plain, Town of	80,103
Preeceville, Town of	119,888
Prelate, Village of	22,624
Primate, Village of	8,915
Prince Albert, City of	2,946,284
Prud'Homme, Village of	15,822
Punnichy, Village of	28,939
Qu'Appelle, Town of	69,893
Quill Lake, Village of	35,881
Quinton, Village of	15,598
Rabbit Lake, Village of	15,718
Radisson, Town of	32,351
Radville, Town of	84,337
Rama, Village of	12,291
Raymore, Town of	53,855
Redvers, Town of	83,289
Regina Beach, Town of	78,939
Regina, City of	14,656,035
Rhein, Village of	22,147
Richard, Village of	5,471
Richmound, Village of	16,884
Ridgedale, Village of	12,904
Riverhurst, Village of	15,094
Rocanville, Town of	70,269
Roche Percee, Village of	18,247
Rockglen, Town of	45,266
Rockhaven, Village of	5,507
Rose Valley, Town of	41,324
Rosetown, Town of	210,537
Rosthern, Town of	133,789
Rouleau, Town of	39,787
Ruddell, Village of	5,771
Rush Lake, Village of	8,799
Ruthilda, Village of	6,662
Saltcoats, Town of	54,486
Salvador, Village of	6,526
Saskatchewan Beach, Resort Village of	6,009
Saskatoon, City of	14,780,323
Sceptre, Village of	15,817
Scott, Town of	16,071
Sedley, Village of	29,281
Semans, Village of	22,891
Senlac, Village of	9,646
Shackleton, Village of	6,701
Shamrock, Village of	8,582
Shaunavon, Town of	168,294
Sheho, Village of	20,669
Shell Lake, Village of	20,982
Shellbrook, Town of	114,487
Silton, Village of	9,182
Simpson, Village of	18,938
Sintaluta, Town of	15,280
Smeaton, Village of	23,640
Smiley, Village of	11,822
Southey, Town of	55,448
Sovereign, Village of	7,593
Spalding, Village of	28,113
Speers, Village of	10,437
Spiritwood, Town of	100,616
Springside, Town of	51,268

Grant Payments — *(Continued)*

Urban Revenue Sharing (Subvote 24) — *(Concluded)*

Springwater, Village of	6,419
Spruce Lake, Village of	8,472
Spy Hill, Village of	26,317
St. Benedict, Village of	13,410
St. Brieux, Village of	31,120
St. Gregor, Village of	11,015
St. Louis, Village of	35,170
St. Victor, Village of	5,898
St. Walburg, Town of	64,527
Star City, Town of	45,988
Stenen, Village of	12,726
Stewart Valley, Village of	12,356
Stockholm, Village of	32,106
Storthoaks, Village of	13,401
Stoughton, Town of	63,676
Strasbourg, Town of	71,147
Strongfield, Village of	7,606
Sturgis, Town of	69,289
Success, Village of	6,493
Sun Valley, Resort Village of	5,184
Swift Current, City of	1,208,724
Tantallon, Village of	16,724
Tessier, Village of	6,008
Theodore, Village of	33,166
Tisdale, Town of	256,807
Togo, Village of	14,509
Tompkins, Village of	20,737
Torquay, Village of	26,222
Tramping Lake, Village of	14,981
Tribune, Village of	6,760
Tugaske, Village of	15,106
Turtleford, Town of	38,292
Tuxford, Village of	8,426
Unity, Town of	206,286
Val Marie, Village of	17,374
Valparaiso, Village of	5,632
Vanguard, Village of	20,572
Vanscoy, Village of	31,902
Vawn, Village of	8,375
Verigin, Village of	10,915
Vibank, Village of	31,114
Viceroy, Village of	7,891
Viscount, Village of	25,071
Vonda, Town of	26,797
Wadena, Town of	139,221
Wakaw, Town of	84,896
Waldeck, Village of	26,787
Waldheim, Town of	77,206
Waldron, Village of	6,268
Wapella, Town of	33,669
Warman, Town of	281,753
Waseca, Village of	14,964
Watrous, Town of	173,758
Watson, Town of	92,868
Wawota, Town of	62,256
Webb, Village of	8,421
Weekes, Village of	13,881
Weirdale, Village of	14,100
Weldon, Village of	20,529
Welwyn, Village of	14,224
West Bend, Village of	5,174
Weyburn, City of	831,737
White City, Village of	73,478
White Fox, Village of	34,486
Whitewood, Town of	104,235
Wilcox, Village of	18,590
Wilkie, Town of	135,670
Willow Bunch, Town of	38,217
Willowbrook, Village of	7,423
Windthorst, Village of	18,108
Wiseton, Village of	14,688
Wishart, Village of	16,849
Wolseley, Town of	68,694
Wood Mountain, Village of	5,120
Woodrow, Village of	6,589
Wroxton, Village of	7,369
Wynyard, Town of	184,291
Yarbo, Village of	13,274
Yellow Creek, Village of	12,223
Yellow Grass, Town of	51,751
Yorkton, City of	1,162,664
Young, Village of	31,349
Zealandia, Town of	12,722
Zelma, Village of	7,102
Zenon Park, Village of	25,954
Payees under $5,000	129,339
	$ 62,155,673

Fire Protection:

Estevan, City of	$ 10,000
Lloydminster, City of	7,155
Melfort, City of	6,078
Melville, City of	5,123
Moose Jaw, City of	10,000
North Battleford, City of	10,000
Regina, City of	10,000
Saskatoon, City of	10,000
Swift Current, City of	10,000
Weyburn, City of	10,000
Yorkton, City of	10,000
Payees under $5,000	204,421
	$ 302,777

Grants to municipalities and organizations for local studies and research (Subvote 33)

Intergovernmental Committee on Urban Regional Research	**$ 13,135**

Northern Revenue Sharing (Subvote 44)

Northern Revenue Sharing Trust Account	**$ 4,947,600**

To provide for a grant to the Saskatchewan Assessment Management Agency (Statutory) (Subvote 79)

Saskatchewan Assessment Management Agency	**$ 7,049,160**

Grant Payments — *(Continued)*

Grants to municipalities under the Transit Assistance for the Disabled Program (Subvote 86)

Estevan, City of	$	23,263
Foam Lake, Town of		5,861
Hudson Bay, Town of		5,117
Humboldt District No. 44 Home Care Program Inc.		7,546
Humboldt, Town of		6,024
Kindersley, Town of		10,289
Lloydminster Senior Citizens Transportation Committee		10,010
Lloydminster, City of		7,187
Meadow Lake, Town of		6,265
Melfort, City of		54,128
Melville and District Pensioners		9,966
Moose Jaw, City of		81,929
Moosomin, Town of		16,260
Nipawin, Town of		6,555
North Battleford, City of		53,281
Porcupine Plain, Town of		42,402
Prince Albert and District Community Service Centre Inc.		14,053
Prince Albert, City of		228,478
Regina, City of		604,451
Rose Valley, Town of		23,543
Saskatoon, City of		489,196
Swift Current, City of		9,117
Weyburn, City of		5,669
Wynyard, Town of		43,923
Yorkton's Senior Adult Development Committee		8,424
Yorkton, City of		16,885
Payees under $5,000		61,580
	$	**1,851,402**

Grant to the City of Saskatoon — Repayment of principal and interest on capital loans from the Saskatchewan Property Management Corporation (Capital) (Subvote 88)

Saskatoon, City of	**$**	**1,813,800**

Grants to Libraries (Subvote 56)

Regional Libraries:

Chinook Regional Library	$	569,063
Lakeland Library Region		619,777
Pahkisimon Nuye-Ah Library System		184,771
Palliser Regional Library		539,370
Parkland Regional Library		735,824
Regina Public Library		187,312
Saskatoon Public Library		187,184
Southeast Regional Library		636,179
Wapiti Regional Library		819,760
Wheatland Regional Library		638,333
	$	**5,117,573**

Municipal Libraries:

Regina Public Library	$	218,088
Saskatoon Public Library		212,812
	$	**430,900**

Northern Municipal Libraries:

Beauval Public Library	$	15,525
Creighton Public Library Board		8,500
Ile a La Crosse Public Library		15,525
Keethanow School		15,525
Kitsakik School Public Library		15,525
La Loche Public Library Board		15,525
La Ronge Public Library		15,525
Montreal Lake Community Library		15,525
Tawowikamik Public Library		15,525
Wisewood Public Library Board		15,593
Payees under $5,000		3,615
	$	**151,908**

Northern Federation Libraries:

Pahkisimon Nuye-Ah Library System	**$**	**243,555**

Grant to the Meewasin Valley Authority (Statutory) (Subvote 57)

Meewasin Valley Authority	**$**	**830,631**

Grant to the Wakamow Valley Authority (Statutory) (Subvote 58)

Wakamow Valley Authority	**$**	**98,301**

Grant to the Wascana Centre Authority (Statutory) (Subvote 59)

Wascana Centre Authority	**$**	**877,042**

Grant to the City of Swift Current for the Chinook Parkway (Subvote 69)

Swift Current, City of	**$**	**78,000**

Payment to the Wascana Centre Authority for maintenance of grounds (Subvote 60)

Wascana Centre Authority	**$**	**2,046,800**

Grant Payments — *(Concluded)*

Local Government Innovation Program (Subvote 89)

Regina, City of	$ **50,000**

Transfer payments to the Saskatchewan Housing Corporation (Subvote 92)

Saskatchewn Housing Corporation	$ **31,219,000**

To provide for expenditures respecting the Business Tax Assistance Program (Subvote 6)

Payees under $5,000	$ **2,960**

To provide for subsidies under the Urban Native Housing Program (Subvote 87)

Canada Mortgage and Housing Corporation	$ **3,186,432**

To provide for grants under the Home Modification for the Disabled Program (Subvote 90)

Payees under $5,000	$ **57,277**

To provide for interest subsidies under the Saskatchewan Home Improvement Program (Subvote 91)

Bank of Montreal	$ 1,387,876	National Bank of Canada	17,865
Bank of Nova Scotia	2,068,955	National Trust	97,746
Canada Trust	216,855	North West Trust Company	39,047
Canadian Imperial Bank of Commerce	2,076,321	Royal Bank of Canada	3,131,213
Central Guaranty Trust Co.	96,343	Royal Trust Corporation of Canada	150,309
Credit Union Central of Saskatchewan	5,112,135	Saskatchewan Trust Company	10,598
Hongkong Bank of Canada	20,465	Toronto-Dominion Bank	1,591,250
Household Trust Co.	26,099	Payees under $5,000	3,176
			$ **16,046,253**

Personal Services

Listed are individuals (excluding unionized employees) who received payments for salaries, wages, honorariums, etc. which total $2,500 or more.

Abel, Marjorie R.	$ 40,026	Edwards, John Dennis	64,381
Abells, Janet	18,615	Ermel, Roxane L.	28,648
Ahmed, Riazuddin	65,693	Evans, Larry	6,289
Anderson, James D.	58,235	Flegel, Sandra	29,944
Archambault, Guy Joseph	53,988	Fraser, Thomas J.	56,829
Baird, Dianne	51,135	Gantefoer, Rod R.	2,635
Barnes, Linda A.	30,436	Gleim, Ted	3,705
Bell, Mark	57,008	Goffin, Brian Peter	69,553
Bobbee, Gale	11,354	Harazny, Donald P.	68,893
Boychuk, Ernest C.	4,230	Hardisty, Margery M.	30,691
Boyd, John	51,828	Harmsworth, Leslie George	45,595
Boyle, Doris	9,989	Harvey, Lisa	16,297
Boys, Larry	8,622	Hauk, Gary	51,852
Braaten, Randolph W.	54,039	Hawes, Darlene G.	9,909
Brickwell, James E.	65,693	Heppelle, Paul F.	59,778
Burrows, Sandra	50,755	Hoffmann, Peter	69,996
Campbell, Joylene	55,765	Hubick, Marjorie Ruth	7,985
Carlberg, Melanie K.	19,901	Humenny, Mary Patricia	26,620
Carle, Hubert	64,847	Innes, David M.	98,012
Carson, Hon. Carol	15,254	Jackson, Trudy	5,834
Chambers, Richard E.	30,505	Jones, Darrell	60,636
Clarke, Sheldon L.	54,039	Kleckner, Eleanor M.	10,569
Clarke, William	90,993	Koch, Alanna L.	69,122
Cooper, Janet	30,689	Kolenchuk, Darlene L.	32,766
Croissant, Vonda	40,473	Kowalko, Leonard	57,700
Darby, Jean	35,819	Kruse, Janice	30,395
Davey, Keith W.	46,446	Lambert, Gene	13,888
Davis, Ronald G.	78,670	Larochelle, Yves	32,400
Dejaegher, Brenda	25,565	Lazar, Jean R.	55,951
Doroshenko, Patty	27,774	Leitao, Camillo	47,394

Personal Services — *(Concluded)*

Lindsay, Jannie	47,238
MacDonald, Sandra	47,478
MacMillan, John E.	35,100
Malick, Lynn	26,275
Marchinko, Craig R.	48,565
Marr, Wayne	51,289
Martinson, Laurelie	10,660
Materi, Gloria M.	67,410
McCullough, Richard P.	58,943
McCutcheon, Henry R.	83,802
McLean, Sandra Lee	33,029
McLean, Valerie	26,748
McRobb, Don	14,346
Metz, Sharon G.	45,327
Miller, Margaret A.	51,591
Nanson, John B.	55,941
Nybraten, Grete	23,851
Olchowski, Gloria	19,822
Parent, Pam	30,149
Paul, Gerald James	51,648
Perran, Marine	53,036
Peters, Jim	57,538
Peterson, Elaine J.	61,400
Power, Marlene	19,986
Richardson, Sam	16,000
Roper, Louise M.	44,240
Rowlett, Carol	36,591
Rybotycki, Bill	18,645
Saxinger, Joseph	4,457
Schimnosky, Berniece A.	3,221
Schneider, Keith E.	88,479
Schweitzer, Doug	51,204
Selby, Virginia M.	31,216
Silbernagel, Eric E.	54,039
Smith, Rose M.	20,498
Smith, Stacey	42,857
Soloducha, Lisa	11,670
Sotski, Ron	79,621
Stewart, Monique	15,540
Stickland, M. L. Alison	78,670
Stinson, Gerald Deane	72,435
Styles, Ronald	91,755
Tangjerd, Lorne D.	58,353
Topping, Shelley	24,192
Torgerson, Marlene	57,000
Towriss, Terry S.	58,575
Trafananko, Robert	54,816
Tucker, Mary Diane	55,739
Turkheim, Richard J.	62,285
Ullman, Frances M.	33,815
Vanstone, Sandra	15,566
Wall, Audrey G.	7,493
Wessel, Sheryl	32,877
Weston, Marianne	7,500
Wolfe, Jack T.	21,356
Wolfenberg, John C.	63,690
Woltman, John A.	32,400
Woodward, Robin	51,558
Yeske, Maureen J.	65,604

Ministers' Travel

Carson, Hon. Carol	$ 2,496
Devine, Hon. Donald Grant	3,713
Duncan, Joan H.	875
Klein, Hon. Jack C.	447
Saxinger, Joseph	1,037
Wolfe, Hon. Jack T.	20,242

Other Payments

Listed are payees who received $20,000 or more for purposes other than grants or personal service, for example: rent, advertising, contracts, equipment, office supplies.

Amalgamated Builders Corporation	$ 25,222
Auser, Arthur	43,945
Canada Communication Group Professional Services	255,947
Canadian Library Association	23,501
Canebsco Subscription Services Ltd.	35,884
Co-operators Data Services Ltd.	55,266
Digital Equipment of Canada Ltd.	59,340
Dome Media Buying Services Ltd.	132,531
Drever Consulting Ltd.	124,052
Dynix Library Systems Inc.	26,126
Information Systems Management Corporation	217,592
McKay Goettler and Associates	55,084
National Print-It Centres	21,994
Peak Management Inc.	23,000
Printco Graphics Inc.	22,706
Public Employees Superannuation Plan	142,513
Receiver General for Canada — Canada Pension Plan	57,619
Receiver General for Canada — Unemployment Insurance	101,719
Receiver General for Canada — Transport Canada	23,450
Roberts and Poole Communications	39,866
Saskatchewan Housing Corporation	594,213
Saskatchewan Property Management Corporation	3,527,556
Saskatchewan Research Council	38,598
SaskTel	485,876
SHL Systemhouse Inc.	117,420
Staats, Paul	47,250
Strategic Direct Marketing Inc.	103,468
Success Office Systems	29,463
Utlas International Canada	303,817
Westrock Management Inc.	25,598
Workers' Compensation Board	28,118
Xerox Canada Ltd.	75,880
Zippy on Hamilton	27,879

Economic Diversification and Investment Fund

Services are provided through five departments; objectives and program administration detail are shown by department responsible for each program.

Community Services

Saskatchewan Community Builds Program (Capital) (Subvote 12)

Objective

To assist urban municipalities with the cost of financing community capital projects and enhance stability and predictability in capital funding by allowing local governments to set their own capital spending priorities.

To assist northern municipalities in the construction, replacement, or expansion of water and sewer systems.

Program Administration

This program provides unconditional annual capital funding for urban municipalities.

Funding must be used for capital spending, to pay off capital borrowing and interest charges, or set aside in a reserve or trust fund for capital purposes. It cannot be used for operating or maintenance expenditures.

Northern Municipal Services works closely with the Saskatchewan Water Corporation to provide assistance to northern municipalities in the planning, budgeting and tendering of water and sewer projects. It also reviews program applications to ensure compliance with program regulations and recommends to government on the granting of financial assistance under the program.

Payment to Cumberland House (Subvote 13)

Objective

To provide for the social and economic development of the residents of the Cumberland House Region.

Program Administration

This program assists the residents of the Cumberland House Region to develop and stimulate economic growth.

Economic Diversification and Trade

Advanced Technology Development Programs (Subvote 5)

Objective

To accelerate the growth of the advanced technology industries, diversify the economy, secure federal research funds and provide jobs.

Program Administration

This program provides financial assistance to the advanced technology industry by sharing the risk of innovation and new product development with advanced technology companies, research organizations and universities.

Payments for Export Development Projects (Subvote 2)

Objective

To assist Saskatchewan companies to sell goods and services in new markets outside Saskatchewan.

Program Administration

This program provides financial assistance to fund costs of certain activities by companies to sell their goods and services in markets outside Saskatchewan and provides financial grants to organizations which support international marketing of Saskatchewan goods and services.

Payments for Industrial Development Projects (Subvote 1)

Objective

To stimulate investment and job creation in manufacturing and processing.

Program Administration

This program provided an incentive of $7,500 for each new job created to a maximum of 25% of the *new* capital investment in plant and equipment. Applications were accepted from April 1, 1984 to March 31, 1987. It also provides administative support until payouts for all approved projects are completed. Incentives are paid on the basis of an audit.

Payments for Business Development Projects (Subvote 3)

Objective

To stimulate the rate of diversification of the Saskatchewan economy and accelerate the growth of the manufacturing sector.

Program Administration

This program provides coordination and financial assistance to facilitate the establishment/expansion of manufacturing businesses.

Payments for Tourism Development Projects (Subvote 4)

Objective

To assist key private sector, non-profit and tourism groups with priority initiatives that fit local, regional and provincial tourism strategies.

Program Administration

This program provides financial support for priority tourism initiatives outlined in community tourism plans. It also assists in the development of major travel generators, destination and packages, and association business plans.

Energy and Mines

Payments for projects and administrative expenses for Saskatchewan Fossil Fuel and Energy Research (Subvote 8)

Objective

To promote resource development projects under the Fossil Fuels Technology Development Program.

Program Administration

This program provides funds for remaining commitments under the Fossil Fuels Technology Development Program which is being wound down.

Payments for projects and administrative expenses for Saskatchewan Mineral Industry Diversification Program (Subvote 11)

Objective

To promote mineral exploration and development in order to establish new resource industries.

Program Administration

This program provides financial assistance under a five year joint-venture program with the Federal Government to promote new resource industries such as silica sand upgrading, brine processing and building stone.

Rural Development

Rural Economic Development and Planning Grants (Subvote 7)

Objective

To enable rural municipalities to undertake community planning.

Program Administration

This program provides financial assistance to rural municipalities to prepare municipal development plans and zoning bylaws in order to improve land use, municipal servicing, subdivision and environmental management, social and economic development, job creation and diversification.

Rural Municipal Economic Development Capital Program (Capital) (Subvote 14)

Objective

To enable rural municipalities to create new local jobs, increase taxable assessments, and improve municipal services which support development.

Program Administration

This program provides financial assistance to rural municipalities to assist in the creation of private profitable manufacturing, processing and value added businesses.

Saskatchewan Research Council

Grant to the Petroleum Division Lab (Subvote 6)

Objective

To apply science and technology for the economic development of Saskatchewan's petroleum resources in an environmentally responsible manner.

Program Administration

The objective of the research (eg. enhanced oil recovery/horizontal well drilling) is to increase the economic benefit of petroleum resources, because of the potentially large benefits versus the cost, in an environmentally responsible manner.

Economic Diversification and Investment Fund

(thousands of dollars)

Subvote	Personal Services		Supplies & Services	Advertising	Travel	Contractual Services	Grants	Purchase of Equipment & Other Assets	Other Expenditures	Total
	General	Extraordinary								
Community Services										
12 Saskatchewan Community Builds Program (Capital)	$	$	$	$	$	$	$ 43,212	$	$	$ 43,212
13 Payment to Cumberland House.	....	....	....	....	....	....	1,000	....	....	1,000
Economic Diversification and Trade										
5 Advanced Technology Development Programs	....	....	....	....	....	4	2,531	....	....	2,535
2 Payments for Export Development Projects	....	....	....	....	....	....	97	....	....	97
1 Payments for Industrial Development Projects	....	....	....	....	....	....	195	....	....	195
3 Payments for Business Development Projects	....	....	....	....	....	....	602	....	....	602
4 Payments for Tourism and Development Projects	....	....	....	....	....	....	3,021	....	....	3,021
Energy and Mines										
8 Payments for projects and administrative expenses for Saskatchewan Fossil Fuel and Energy Research	32	....	4	....	12	44	3	....	....	95
11 Payments for projects and administrative expenses for Saskatchewan Mineral Industry Diversification Program	222	....	164	1	76	404	....	30	....	897
Rural Development										
7 Rural Economic Development and Planning Grants	....	....	....	....	....	....	1,641	....	....	1,641
14 Rural Municipal Economic Development Capital Program (Capital)	....	....	....	....	....	....	1,335	....	....	1,335
Saskatchewan Research Council										
6 Grant to the Petroleum Division Lab	....	....	....	....	....	....	630	....	....	630
Total	**$ 254**	**$ ....**	**$ 168**	**$ 1**	**$ 88**	**$ 452**	**$ 54,267**	**$ 30**	**$ ....**	**$ 55,260**

Grant Payments

Listed, by program, are grant recipients who received $5,000 or more.

Saskatchewan Community Builds Program (Capital) (Subvote 12)

Abbey, Village of	$ 10,300
Aberdeen, Village of	82,181
Abernethy, Village of	19,487
Air Ronge, Northern Village of	23,500
Alamedia, Town of	56,889
Albertville, Village of	13,483
Alida, Village of	15,183
Allan, Town of	23,971
Alsask, Village of	9,260
Alvena, Village of	6,915
Aneroid, Village of	9,108
Annaheim, Village of	8,330
Arborfield, Town of	56,956
Archerwill, Village of	6,330
Arcola, Town of	22,372
Asquith, Town of	24,450
Assiniboia, Town of	425,505
Avonlea, Village of	69,021
Aylsham, Village of	5,940
B-Say-Tah, Resort Village of	11,598
Balcarres, Town of	10,140
Balgonie, Town of	52,298
Bangor, Village of	5,450
Battleford, Town of	284,685
Beatty, Village of	41,633
Beauval, Northern Village of	56,237
Beechy, Village of	72,410
Belle Plaine, Village of	13,775
Bengough, Town of	52,469
Bethune, Village of	118,676
Bienfait, Town of	69,552
Big River, Town of	21,695
Biggar, Town of	320,102
Birch Hills, Town of	105,702
Bjorkdale, Village of	13,138
Blaine Lake, Town of	44,630
Borden, Village of	23,214
Bradwell, Village of	11,800
Brendenbury, Town of	69,300
Briercrest, Village of	26,211
Broadview, Town of	143,820
Brock, Village of	11,327
Bruno, Town of	22,165
Buchanan, Village of	59,751
Buena Vista, Resort Village of	9,648
Burstall, Town of	20,145
Cabri, Town of	51,449
Cadillac, Village of	16,890
Candle Lake, Resort Village of	14,323
Canora, Town of	140,041
Canwood, Village of	24,764
Carievale, Village of	42,339
Carlyle, Town of	90,663
Carnduff, Town of	111,561
Caronport, Village of	41,245
Carrot River, Town of	225,151
Central Butte, Town of	18,428
Ceylon, Village of	7,523
Chamberlain, Village of	5,695
Chaplin, Village of	46,728
Chitek Lake, Resort Village of	33,884
Choiceland, Town of	37,968
Christopher Lake, Village of	9,383
Churchbridge, Town of	285,406
Clavet, Village of	110,855
Climax, Village of	20,589
Cochin, Resort Village of	9,796
Codette, Village of	11,414
Coleville, Village of	39,223
Colonsay, Town of	66,896
Conquest, Village of	9,095
Coronach, Town of	47,500
Coteau Beach, Resort Village of	7,658
Craik, Town of	33,442
Craven, Village of	9,733
Creelman, Village of	5,350
Cudworth, Town of	134,646
Cumberland House, Northern Village of	96,086
Cupar, Town of	201,377
Cut Knife, Town of	225,171
Dafoe, Village of	11,230
Dalmeny, Town of	96,295
Davidson, Town of	77,700
Debden, Village of	28,957
Delisle, Town of	57,747
Denzil, Village of	49,579
Dinsmore, Village of	7,390
Disley, Village of	18,547
Dodsland, Village of	23,570
Dollard, Village of	10,124
Domremy, Village of	16,597
Dorintosh, Village of	19,840
Drake, Village of	27,564
Drinkwater, Village of	17,531
Duck Lake, Town of	107,490
Dundurn, Town of	85,942
Duval, Village of	17,010
Dysart, Village of	19,094
Earl Grey, Village of	50,790
Eastend, Town of	213,819
Eatonia, Town of	62,509
Ebenezer, Village of	15,035
Edam, Village of	33,765
Edenwold, Village of	7,480
Elbow, Village of	7,850
Elfros, Village of	106,598
Elrose, Town of	55,657
Elstow, Village of	5,100
Endeavour, Village of	5,972
Englefeld, Village of	9,889
Esterhazy, Town of	131,242
Estevan, City of	503,487
Eston, Town of	160,475
Eyebrow, Village of	14,921
Fairlight, Village of	19,563
Fillmore, Village of	40,618
Flaxcombe, Village of	7,183
Fleming, Town of	9,607
Flying Dust Band	166,511
Foam Lake, Town of	67,370
Forget, Village of	5,613
Fort Qu'Appelle, Town of	125,279
Fort San, Resort Village of	10,625
Fosston, Village of	9,111
Fox Valley, Village of	102,447
Francis, Town of	48,566
Frobisher, Village of	7,670
Frontier, Village of	5,751
Gainsborough, Village of	52,121
Gerald, Village of	6,598
Girvin, Village of	5,608
Glaslyn, Village of	125,112
Glen Ewen, Village of	27,973
Glenavon, Village of	18,230
Glentworth, Village of	20,216
Goodsoil, Village of	74,254
Gordon Band	37,474
Govan, Town of	14,068
Grand Coulee, Village of	13,260

Grant Payments — *(Continued)*

Saskatchewan Community Builds Program (Capital) (Subvote 12) — *(Continued)*

Gravelbourg, Town of	366,589
Grayson, Village of	17,072
Greenlake, Northern Village of	104,398
Grenfell, Town of	196,235
Guernsey, Village of	6,464
Gull Lake, Town of	112,549
Hafford, Town of	45,683
Hague, Village of	34,590
Halbrite, Village of	10,461
Hanley, Town of	22,865
Harris, Village of	24,537
Hazenmore, Village of	16,571
Hazlet, Village of	37,868
Hepburn, Village of	29,025
Herbert, Town of	29,543
Herschel, Village of	5,223
Hodgeville, Village of	32,779
Holdfast, Village of	131,807
Hudson Bay, Town of	170,530
Humboldt, Town of	464,497
Hyas, Village of	19,236
Imperial, Town of	27,442
Indian Head, Town of	153,351
Invermay, Village of	11,408
Ituna, Town of	143,790
Jansen, Village of	8,288
Kamsack, Town of	199,859
Kelliher, Village of	10,142
Kelvington, Town of	243,082
Kenaston, Village of	100,851
Kennedy, Village of	12,283
Kenosee Lake, Village of	22,061
Kerrobert, Town of	109,269
Killaly, Village of	12,240
Kincaid, Village of	7,120
Kindersley, Town of	225,986
Kinistin Band	61,044
Kinistino, Town of	116,750
Kipling, Town of	68,321
Kisbey, Village of	29,234
Kivimaa-Moonlight Bay, Resort Village of	11,070
Kyle, Town of	19,720
La Loche, Northern Village of	6,500
La Ronge, Town of	18,812
Lafleche, Town of	20,975
Laird, Village of	20,520
Lake Lenore, Village of	40,463
Lampman, Town of	158,240
Lancer, Village of	7,975
Landis, Village of	8,100
Lang, Village of	13,200
Langenburg, Town of	141,083
Langham, Town of	54,306
Lanigan, Town of	55,975
Lashburn, Town of	110,220
Leader, Town of	93,867
Leask, Village of	111,533
Lebret, Village of	31,480
Lemberg, Town of	103,702
Leoville, Village of	44,432
Leroy, Town of	118,386
Lestock, Village of	20,020
Liberty, Village of	5,015
Limerick, Village of	33,035
Lintlaw, Village of	66,466
Lipton, Village of	139,928
Lloydminster, City of	907,569
Loon Lake, Village of	31,045
Loreburn, Village of	67,250
Love, Village of	52,311
Lucky Lake, Village of	83,590

Lumsden Beach, Resort Village of	6,808
Lumsden, Town of	194,618
Luseland, Town of	58,564
Macklin, Town of	63,081
MacNutt, Village of	12,761
Macoun, Village of	11,640
Macrorie, Village of	5,440
Maidstone, Town of	210,919
Major, Village of	31,348
Manitou Beach, Resort Village of	21,533
Mankota, Village of	72,487
Manor, Village of	27,884
Maple Creek, Town of	392,095
Marcelin, Village of	10,788
Margo, Village of	6,333
Marsden, Village of	21,850
Marshall, Village of	75,687
Martensville, Town of	276,385
Maryfield, Village of	89,788
Maymont, Village of	9,265
McLean, Village of	34,730
Meacham, Village of	15,700
Meadow Lake, Town of	224,750
Meath Park, Village of	24,141
Medstead, Village of	10,851
Melfort, City of	541,936
Melville Beach, Resort Village of	10,639
Melville, City of	276,943
Meota, Village of	32,605
Mervin, Village of	59,622
Midale, Town of	53,987
Middle Lake, Village of	37,440
Milden, Village of	9,528
Milestone, Town of	275,498
Minton, Village of	9,594
Mistatim, Village of	6,375
Mistusinne, Resort Village of	6,200
Montmartre, Village of	14,963
Moose Jaw, City of	1,188,620
Moosomin, Town of	246,124
Morse, Town of	17,849
Mortlach, Village of	10,852
Mossbank, Town of	35,678
Muenster, Village of	108,499
Naicam, Town of	229,088
Neilburg, Village of	11,993
Neudorf, Village of	60,501
Nipawin, Town of	646,042
Nokomis, Town of	139,999
Norquay, Town of	74,285
North Battleford, City of	811,105
North Portal, Village of	24,728
Odessa, Village of	101,651
Ogema, Town of	18,771
Onion Lake Band	322,500
Osage, Village of	11,510
Osler, Town of	56,338
Outlook, Town of	86,250
Oxbow, Town of	289,720
Paddockwood, Village of	52,166
Palmer, Village of	9,778
Pangman, Village of	11,900
Paradise Hill, Village of	306,624
Parkside, Village of	5,481
Patuanak, Northern Hamlet of	227,906
Paynton, Village of	6,970
Pelly, Village of	29,588
Pennant, Village of	7,455
Pense, Village of	224,506
Perdue, Village of	109,440
Piapot, Village of	8,955
Pierceland, Village of	33,472

Grant Payments — *(Continued)*

Saskatchewan Community Builds Program (Capital) (Subvote 12) — *(Continued)*

Pilger, Village of	10,665
Pilot Butte, Town of	173,183
Pinehouse, Northern Village of	148,844
Pleasantdale, Village of	8,996
Plenty, Village of	15,543
Ponteix, Town of	50,207
Porcupine Plain, Town of	98,333
Preeceville, Town of	208,104
Prelate, Village of	8,160
Prince Albert, City of	1,210,397
Prud'Homme, Village of	55,493
Punnichy, Village of	24,495
Qu'Appelle, Town of	83,090
Quill Lake, Village of	105,525
Quinton, Village of	11,468
Rural Municipality of:	
Argyle No. 1	7,500
Browning No. 34	42,500
Buckland No. 491	39,735
Corman Park No. 344	18,750
Elfros No. 307	7,331
Estevan No. 5	35,000
Flett's Springs No. 429	37,275
Frenchman Butte No. 501	21,760
Garden River No. 490	6,298
Hazel Dell No. 335	36,735
Meeting Lake No. 466	37,000
Mervin No. 499	30,713
Nipawin No. 487	25,900
Old Post No. 43	6,681
Rosthern No. 403	31,464
Round Hill No. 467	15,000
Souris Valley No. 7	212,500
St. Louis No. 431	34,892
Weyburn No. 67	35,000
Rabbit Lake, Village of	31,880
Radisson, Town of	16,873
Radville, Town of	54,589
Rama, Village of	34,790
Raymore, Town of	49,431
Redvers, Town of	225,712
Regina Beach, Town of	43,180
Regina, City of	4,018,904
Rhein, Village of	7,770
Richmound, Village of	10,285
Ridgedale, Village of	5,506
Riverhurst, Village of	70,630
Rocanville, Town of	156,235
Roche Percee, Village of	77,455
Rockglen, Town of	79,383
Rose Valley, Town of	50,490
Rosetown, Town of	148,323
Rosthern, Town of	158,953
Rouleau, Town of	86,021
Ruddell, Village of	11,300
Rush Lake, Village of	18,278
Sakimay Band	70,975
Saltcoats, Town of	31,785
Sandy Bay, Northern Village of	157,593
Saskatoon, City of	4,087,128
Saulteaux Band	66,700
Sceptre, Village of	12,880
Scott, Town of	9,773
Sedley, Village of	26,986
Semans, Village of	16,532
Shaunavon, Town of	149,692
Sheho, Village of	7,770
Shell Lake, Village of	9,726
Shellbrook, Town of	53,853
Shields, Resort Village of	5,188
Simpson, Village of	8,508
Sintaluta, Town of	17,864
Smeaton, Village of	66,253
Smiley, Village of	11,125
Southey, Town of	171,513
Spalding, Village of	20,098
Speers, Village of	7,180
Spiritwood, Town of	43,095
Springside, Town of	89,720
Springwater, Village of	5,723
Spruce Lake, Village of	10,285
Spy Hill, Village of	45,183
St. Benedict, Village of	5,330
St. Brieux, Village of	14,148
St. Gregor, Village of	5,568
St. Louis, Village of	44,255
St. Walburg, Town of	126,871
Stanley Mission, Northern Hamlet of	106,323
Star City, Town of	107,202
Stenen, Village of	5,440
Stockholm, Village of	32,830
Storthoaks, Village of	9,239
Stoughton, Town of	90,249
Strasbourg, Town of	112,628
Sturgis, Town of	24,649
Success, Village of	8,735
Swift Current, City of	710,805
Tantallon, Village of	9,350
Theodore, Village of	118,015
Thode, Resort Village of	11,420
Timber Bay, Northern Hamlet of	100,938
Tisdale, Town of	144,225
Tobin Lake, Resort Village of	11,310
Togo, Village of	7,735
Tompkins, Village of	10,630
Torquay, Village of	18,383
Tramping Lake, Village of	14,699
Tribune, Village of	11,540
Tugaske, Village of	12,539
Turtleford, Town of	136,804
Tuxford, Village of	12,770
Unity, Town of	121,670
Val Marie, Village of	14,882
Vanguard, Village of	44,491
Vanscoy, Village of	31,146
Verigin, Village of	5,488
Vibank, Village of	86,249
Viceroy, Village of	10,741
Viscount, Village of	102,715
Vonda, Town of	29,641
Wadena, Town of	298,645
Wakaw, Town of	171,994
Waldeck, Village of	40,497
Waldheim, Town of	150,233
Wapella, Town of	17,716
Warman, Town of	194,258
Waseca, Village of	16,887
Watrous, Town of	78,965
Watson, Town of	122,243
Wawota, Town of	27,923
Wee Too Beach, Resort Village of	7,600
Weekes, Village of	6,701
Weldon, Village of	20,905
Welwyn, Village of	9,791
Weyburn, City of	543,400
White Bear Band	123,950
White City, Village of	460,779
White Fox, Village of	24,058
Whitewood, Town of	146,968
Wilcox, Village of	33,600
Wilkie, Town of	117,366
Willow Bunch, Town of	85,372
Windthorst, Village of	9,459
Wiseton, Village of	38,886

Grant Payments — *(Continued)*

Saskatchewan Community Builds Program (Capital) (Subvote 12) — *(Concluded)*

Wishart, Village of	8,160
Wolseley, Town of	278,827
Wood Mountain, Village of	11,190
Wroxton, Village of	7,480
Wynyard, Town of	340,744
Yarbo, Village of	7,556
Yellow Creek, Village of	10,972
Yellow Grass, Town of	111,531
Yellow Quill Band	16,882
Yorkton, City of	406,112
Young, Village of	36,993
Zealandia, Town of	5,993
Zenon Park, Village of	85,580
Payees Under $5,000	490,703
	$ 43,211,804

Payment to Cumberland House (Subvote 13)

Cumberland House Development Corporation Ltd.	**$ 1,000,000**

Advanced Technology Development Programs (Subvote 5)

Agrivision Processing Co.	$ 20,392
Association of Professional Engineers of Saskatchewan	5,000
Cooke, Dr. John E.	9,900
Develcon Electronics Ltd.	511,401
Display Systems International Inc.	33,142
Field Technologies (1989) Ltd.	52,608
Milne, Bryan	7,000
NSI Nursing Systems Inc.	22,778
POS Pilot Plant Corporation	102,600
Prairie Malt Ltd.	46,043
Receiver General for Canada — RADARSAT Project	520,786
Receiver General for Canada — Statistics Canada	17,000
Saskatchewan Association of Science Fairs	19,500
Saskatchewan Property Management Corporation	62,816
Saskatchewan Research Council	233,417
Saskatchewan Science Teachers Society	5,000
Sci-Tec Instruments Inc.	20,000
Scientific Instrumentation Ltd.	25,000
SED Systems Inc.	78,750
Spectrum 92 University of Saskatchewan	5,000
Telecommunications Research Laboratories	250,000
Terrestrial and Aquatic Environmental Managers	10,000
Traxis Inc.	64,582
University of Regina	35,000
University of Saskatchewan	353,750
Payees under $5,000	19,117
	$ 2,530,582

Payments for Export Development Projects (Subvote 2)

International Road Dynamics Inc.	$ 7,600
Leon-Ram Enterprises Inc.	6,726
Prairie Systems and Equipment Ltd.	10,467
University of Saskatchewan	33,000
Payees under $5,000	39,321
	$ 97,114

Payments for Industrial Development Projects (Subvote 1)

Harvest Meats Co. Ltd.	$ 135,000
Nygard International Ltd.	60,200
	$ 195,200

Payments for Business Development Projects (Subvote 3)

Anderson, Sheila	$ 5,000
Assiniboine Plains Rural Development Corporation	11,750
Batiuk, Russell	25,250
Clark, Stan	10,000
Eliason, Lilyan	5,000
Engel, Emily L.	5,000
Fidelack, Gail	5,000
Milligan Creek Rural Development Corporation	41,025
Sowa, Bill	25,500
Sowa, Gregory J.	7,500
Sowa, Robert J.	5,500
Sowa, Stuart	5,000
Sowa, Tim	7,500
Payees under $5,000	442,725
	$ 601,750

Grant Payments — *(Continued)*

Payments for Tourism Development Projects (Subvote 4)

Air Ronge Tourism Committee	$ 5,039
Assiniboia Tourism Committee	9,386
B. J.'s Tour House	10,747
Battlefords Tourism Development Board	30,553
Beef-A-Roo Productions	5,100
Big Valley Developments Inc.	371,809
Bone Creek Basin Tourism	23,485
Canadian Western Agribition	11,533
Candle Lake Tourism Committee	11,672
Canora Tourism Committee	9,096
Central Regional Tourism Association	32,400
Cochin Tourism Committee	17,964
College of Commerce	25,000
Consul Tourism Committee	27,030
Coronach Tourism Committee	9,203
Cypress Hills Merchants Association	15,000
Duck Lake Tourism Committee	25,764
Eastend Tourism Board	36,675
Elbow Tourism Committee	13,447
Esterhazy Tourism Steering Committee	13,090
Estevan Tourism Committee	12,689
Estevan, City of	5,750
Eston Tourism Committee	12,080
Fin, Feather and Horn Properties Inc.	11,500
Foam Lake Tourism Committee	32,288
Fort Qu'Appelle Tourism Committee	6,503
Friends of the Mounted Police Museum	13,161
Frontier Tourism Committee	6,609
Gravelbourg Tourism Committee	5,611
Heart of Canada's Old Northwest Tourism Marketing Board Inc.	25,165
Hudson Bay Tourism Committee	21,855
Humboldt Tourism Committee	23,890
Ian McPherson Management Consultant	10,000
Indian Head Economic Developments/Tourism Committee	16,201
Kamsack Tourism/Economic Development Committee	6,002
Kerrobert Tourism Committee	5,487
Kindersley Tourism Committee	22,836
Lake Diefenbaker Circle Tourism Association	32,400
Lloydminster Agricultural Exhibition Association Ltd.	87,385
Lloydminster Tourism and Convention Authority	11,098
Love Tourism Committee	6,833
Lumsden Tourism Committee	44,379
Mainstay Inn Ltd.	50.377
Maple Creek Tourism Committee	19,778
Meadow Lake Tourism Committee	10,464
Meewasin Valley Authority	200,000
Melville Tourism and Convention Bureau	12,230
Moose Jaw Visitor and Convention Council Inc.	23,134
Moose Mountain Tourism Association	31,370
Nipawin Economic Development Committee	17,897
Nipawin Tourism Committee	23,610
Northeast Tourism Inc.	32,400
Northwest Tourism Development Group Inc.	37,842
Pacific Rim Institute of Tourism	50,000
Paradise Hill and District Tourism Committee	7,492
Ponteix Tourism Committee	11,795
Rabbit Lake Tourism Commitee	7,008
Rosthern Tourism Committee	11,979
Saskatchewan Outfitters Association	90,400
Saskatchewan Outfitters Association and Peat Marwick Stevenson and Kellogg	51,000
Saskatchewan Wildlife Federation and Peat Marwick Stevenson and Kellogg	24,750
Saskatchewan Country Vacations Association	12,349
Saskatchewan Parkland Regional Association	32,400
Saskatchewan Snowmobile Association Delcan Western Ltd.	18,000
Saskatoon Visitor and Convention Bureau	59,205
Seager Wheeler Historic Farm Society	7,200
Shellbrook Tourism Committee	9,877
South-Central Regional Tourism Association Inc.	32,400
South-Central Regional Tourism Association Inc. and Anderson/Fast Marketing Solutions	14,400
Southwest Tourism Strategy Council	32,400
Spiritwood Village Store Inc.	5,758
Sturgis Tourism Committee	12,950
Swift Current Tourism Committee	11,069
Tisdale Tourism Committee	12,616
Tourama Tours Ltd.	21,291
Tourism Industry Association of Saskatchewan	311,568
Tourism Kelvington	10,611
Tourism Moose Jaw	26,272
Tourism Prince Albert Inc.	7,570
Tourism Regina	86,217
Tourism Saskatoon	59,264
Tri-Scott Holdings Ltd.	100,000
Turtleford Tourism Committee	13,452
University of Saskatchewan	25,000
Val Marie Tourism Committee	20,304
Wadena Tourism Committee	11,181
Waskesiu Chamber of Commerce	16,300
Waterscapes '91 Conference	5,000
Watrous Tourism Committee	10,753
Weyburn Tourism Committee	10,983
Whittaker and Craik	35,565
Wynyard Tourism Committee	7,758
Yorkton Convention and Visitor Bureau	52,677
Payees under $5,000	91,672
	$ 3,021,303

Payments for projects and administrative expenses for Saskatchewan Fossil Fuel and Energy Research (Subvote 8)

Payees under $5,000	**$ 3,000**

Rural Economic Development and Planning Grants (Subvote 7)

Assiniboine Plans Rural Development Corporation	$ 33,500
Azpaa Rural Development Corporation	50,000
Bear Hill Rural Development Corporation	25,000
Canora, Town of	5,000

Grant Payments — *(Continued)*

Rural Economic Development and Planning Grants (Subvote 7) — *(Concluded)*

Cool Springs Rural Development Corporation		33,500
Coteau Hills Rural Development Corporation		50,200
Crossroads Rural Development Corporation		25,000
Eagle Creek Rural Development Corporation		10,000
East Shore Rural Development Corporation		25,000
Esterhazy, Town of		10,000
Eye Hill Rural Development Corporation		50,000
Foam Lake, Town of		5,000
Frenchman Valley Rural Development Corporation		50,000
Fresh Water Rural Development Corporation		83,500
Gateway Rural Development Corporation		23,000
Great West Rural Development Corporation		25,000
Greenhead Rural Development Corporation		33,500
High Hopes Rural Development Corporation		30,000
Highway No. 26 Rural Development Corporation		50,000
Hudson Bay Rural Development Corporation		50,000
Kamsack, Town of		5,000
Kelsey Rural Development Corporation		83,500
Kerrobert, Town of		7,000
Mainline Rural Development Corporation		25,000
Melfort-Kinistino Rural Development Corporation		83,500
Milligan Creek Rural Development Corporation		25,000
Missouri Coteau Rural Development Corporation		74,735
Moose Mountain Central Rural Development Corporation		25,000
Pipestone Valley Rural Development Corporation		20,000
Porcupine Forest Rural Development Corporation		5,000
Rural Municipality of:		
Blucher No. 343		7,500
Buckland No. 491		11,875
Clinworth No. 230		9,000
Corman Park No. 344		5,000
Craik No. 222		9,000
Estevan No. 5		7,500
Foam Lake No. 276		5,000
Leask No. 464		6,500
Marquis No. 191		14,835
McKillop No. 222		9,000
North Qu'Appelle No. 187		9,000
Orkney No. 244		19,647
Piapot No. 110		7,500
Rudy No. 284		7,500
Torch River No. 488		7,500
River Lake Rural Development Corporation		25,000
Rosetown and District Rural Development Corporation		50,000
Sage Hill Rural Development Corporation		7,000
Saskatchewan Central Rural Development Corporation		21,000
Saskatchewan Economic Developers Association		5,000
Saskatoon Regional Rural Development Corporation		50,000
South East Prairie Rural Development Corporation		20,000
South Parkland Rural Development Corporation		50,000
Strasbourg, Town of		5,000
Trans Canada Rural Development Corporation		83,500
Two Lake Rural Development Corporation		33,500
Unity, Town of		5,000
University of Saskatchewan		5,500
Warman, Town of		5,000
West 40 Rural Development Corporation		5,052
Wilkie, Town of		8,000
Payees under $5,000		105,646
	$	**1,641,490**

Rural Municipal Economic Development Capital Program (Capital) (Subvote 14)

Rural Municipality of:		
Abernethy No. 186	$	11,150
Antelope Park No. 322		5,375
Antler No. 61		13,175
Barrier Valley No. 397		13,625
Bayne No. 371		18,335
Big Quill No. 308		15,380
Biggar No. 347		18,830
Bjorkdale No. 426		22,805
Buchanan No. 304		14,135
Buckland No. 491		53,900
Calder No. 241		10,000
Chesterfield No. 261		6,000
Clayton No. 333		10,000
Connaught No. 457		16,535
Cote No. 271		13,850
Cut Knife No. 439		9,875
Deer Forks No. 232		5,990
Elfros No. 307		13,070
Enfield No. 194		9,410
Flett's Springs No. 429		9,261
Foam Lake No. 276		10,000
Frontier No. 19		7,880
Garden River No. 490		14,120
Good Lake No. 274		11,180
Great Bend No. 405		11,240
Gull Lake No. 139		7,070
Happyland No. 231		9,245
Harris No. 316		6,980
Hazel Dell No. 335		18,050
Humboldt No. 370		8,045
Huron No. 223		6,625
Insinger No. 275		12,980
Kelvington No. 366		27,940
Keys No. 303		11,060
Kindersley No. 290		20,450
King George No. 256		6,950
Kinistino No. 459		8,376
Lacadena No. 228		15,000
Lake Alma No. 8		8,105
Lake Lenore No. 399		10,520
Lakeview No. 337		14,435
Leask No. 464		11,250
Lipton No. 217		11,915
Livingston No. 331		11,120
Longlaketon No. 219		18,000

Grant Payments — *(Concluded)*

Rural Municipal Economic Development Capital Program (Capital) (Subvote 14) — *(Concluded)*

Lumsden No. 189	15,000
Maple Bush No. 224	6,035
Maple Creek No. 111	10,000
Meota No. 468	10,000
Mervin No. 499	20,000
Monet No. 257	14,270
Montrose No. 315	12,485
Moose Mountain No. 63	12,650
Moosomin No. 121	21,580
Newcombe No. 260	8,285
North Qu'Appelle No. 187	10,000
Orkney No. 244	33,410
Paddockwood No. 520	18,755
Perdue No. 346	9,740
Pleasantdale No. 398	15,155
Ponass Lake No. 367	16,955
Prairiedale No. 321	8,030
Prince Albert No. 461	54,500
Reciprocity No. 32	10,700
Riverside No. 168	7,845
Rosthern No. 403	10,000
Saltcoats No. 213	17,075
Sasman No. 336	13,969
Shellbrook No. 493	14,000
Silverwood No. 123	13,775
Sliding Hills No. 273	16,355
Snipe Lake No. 259	12,026
Spalding No. 368	15,035
St. Louis No. 431	22,895
St. Philips No. 301	9,290
Star City No. 428	7,251
Storthoaks No. 31	10,520
Surprise Valley No. 9	6,740
Swift Current No. 137	29,015
Three Lakes No. 400	14,870
Tisdale No. 427	22,265
Torch River No. 488	36,380
Tullymet No. 216	8,285
Vanscoy No. 345	35,000
Wallace No. 243	19,070
Walpole No. 92	35,385
Wawken No. 93	39,845
Willner No. 253	8,585
Payees under $5,000	12,936
	$ 1,335,199

Grant to the Petroleum Division Lab (Subvote 6)

Saskatchewan Research Council	$ 630,000

Personal Services

Listed are individuals (excluding unionized employees) who received payments for salaries, wages, honorariums, etc. which total $2,500 or more.

Czornobay, Brent Michael	$ 42,389
LeClair, Alain	14,250
Powers, Sharron E.	31,335
Reilly, Brian A.	54,076
Slimmon, William L.	52,638
Swanson, Fred	24,816

Other Payments

Listed are payees who received $20,000 or more for purposes other than grants or personal services, for example: rent, advertising, contracts, equipment, office supplies.

Canadian Energy Research Institute	$ 35,000
Guillet, G. Robert	60,000
Jack Satterly Geochronology Laboratory	40,000
Receiver General for Canada — Energy Mines and Resources	26,957
University of Regina	48,579
University of Saskatchewan	75,000
University of Waterloo	34,129
W. J. McDougall Consulting Ltd.	28,469

Economic Diversification and Trade

The Department's mandate is to work with businesses, communities and people to expand and diversify the Saskatchewan economy.

Administration and Human Resources (Subvote 1)

Objective

To provide leadership, direction and support services to assist the Department to achieve expansion and diversification of the Saskatchewan economy.

Program Administration

This program provides administrative support in the areas of human resource management, financial and administrative services, information and technology requirements, and provides coordination and liaison support with various government agencies in order to achieve a single focus on all economic diversification processes.

Policy and Research Branch (Subvote 21)

Objective

To develop timely program, policy and economic information for the Department and the Legislature.

Program Administration

This program provides timely focused advice on policy issues to futher provincial economic diversification, develops new policy and program initiatives, works with private sector organizations and businesses to identify issues and opportunities, and develops and coordinates departmental responses on major external economic initiatives.

Communications (Subvote 36)

Objective

To coordinate, develop and deliver communication activities in support of departmental programs.

Program Administration

This program designs and delivers communication strategies to support individual programs and initiatives; liaises with program areas and the media to arrange interviews and news conferences; researches, writes and coordinates public affairs requirements for news releases, speeches, articles, brochures and other written communications and designs, develops and implements advertising strategies.

Trade (Subvote 37)

Objective

To improve access to international markets for Saskatchewan produced goods and services and increase the value and diversity of exported products.

Program Administration

This program provides the Government with technical expertise on trade policy and market development activities; identifies negotiating objectives and formulates provincial positions and strategies, provides input to trade disputes affecting local industries and analyses potential markets for exports. It also provides consulting and educational services to companies on markets, marketing strategies, export potential and requirements, participates in trade shows, organizes trade missions of Saskatchewan companies to target markets, and works with internationally based representatives who identify and assists firms in developing markets for Saskatchewan food and services.

Science and Technology (Subvote 38)

Objective

To develop and promotes advanced technology in Saskatchewan.

Program Administration

This program provides advice and advocacy services to the advanced technology sector; delivers financial assistance to advanced technology companies and research organizations; develops advanced technology policy, assists in the marketing of advanced technology products and services, and fosters science education and human resources development.

Diversification and Investment (Subvote 30)

Objective

To assist potential entrepreneurs and existing businesses to create and/or expand business activity by providing investment programs and services.

Program Administration

This program provides administrative support which includes consultative services to lawyers, accountants, businesses, entrepreneurs, immigration consultants and business immigrants; review and accepts proposals, and liaises with the Securities Commission and other departments. It also promotes and operates northern lending programs and designs, promotes and operates investment programs/instruments which result in new, alternative and effective methods of levering equity and expertise into projects.

Tourism (Subvote 4)

Objective

To support the growth of the tourism industry and help the industry achieve its potential contribution toward a strong sustainable and diverse economy.

Program Administration

This program assists development of the tourism industry and creation of Saskatchewan tourist destinations and markets and promotes tourist destinations both nationally and internationally.

Business Services and Co-operatives (Subvote 2)

Objective

To assist existing business and potential entrepreneurs to create and/or expand business activity in the Province and to encourage and assist cooperative growth and diversification.

Program Administration

This program provides business libraries and professional consultative services to people starting or expanding any business. Specific focus is available for co-operative business ventures. This program assists through the stages of business development with a "hands on" approach based on an individuals' requirements.

To provide for a net expenditure (recovery) of (from) the Northern Saskatchewan Economic Development Revolving Fund (Statutory) (Subvote 20)

Objective

To stimulate economic and business development, enhance employment opportunities and expand manufacturing and service sectors in northern Saskatchewan.

Program Administration

The Northern Saskatchewan Economic Development Revolving Fund evaluates loan financing proposals by, applying conventional lending principles, prepares and issues loan security documentation, registers loan securities, disposes of loan proceeds, and performs compliance audits. It also collects loan accounts receivable, and liaises with other public and private lending, granting, or economic development agencies, provincial regulatory agencies and accounting and legal professionals. Revenue is retained by the revolving fund and the net expenditure (recovery) for a fiscal year is a charge to the Consolidated Fund.

Economic Diversification and Trade

(thousands of dollars)

Subvote	Personal Services		Supplies & Services	Advertising	Travel	Contractual Services	Grants	Purchase of Equipment & Other Assets	Other Expenditures	Total
	General	Extraordinary								
1 Administration and Human Resources	$ 1,139	$ 164	$ 328	$	$ 181	$ 31	$	$ 16	$	$ 1,859
21 Policy and Research	469	....	22	....	4	53	....	3	....	551
36 Communications	603	7	634	3,761	20	186	7	3	....	5,221
37 Trade	1,259	98	510	1	423	669	5	28	....	2,993
38 Science and Technology	722	....	158	2	135	149	....	6	....	1,172
30 Diversification and Investment	1,570	33	165	....	59	297	11	7	98	2,240
4 Tourism	1,481	26	641	679	206	128	2	9	....	3,172
2 Business Services and Co-operatives	2,458	....	326	1	214	64	70	3	....	3,136
33 Payments to Saskatchewan Property Management Corporation	....	....	3,105	....	....	....	....	....	....	3,105
20 To provide for a net expenditure (recovery) of (from) the Northern Saskatchewan Economic Development Revolving Fund (Statutory)	....	....	....	....	....	....	....	....	(1,053)	(1,053)
34 Members of the Executive Council (Statutory)	62	....	....	....	....	....	....	....	....	62
Total	**$ 9,763**	**$ 328**	**$ 5,889**	**$ 4,444**	**$ 1,242**	**$ 1,577**	**$ 95**	**$ 75**	**$ (955)**	**$ 22,458**

Grant Payments

Listed, by program, are grant recipients who received $5,000 or more.

Communications (Subvote 36)

Canadian Co-operative Association	**$ 7,000**

Trade (Subvote 37)

Canadian Dehydrators Association	**$ 5,000**

Diversification and Investment (Subvote 30)

Rotary Air Force Management Inc.	$ 7,300
Payees under $5,000	3,255
	$ 10,555

Tourism (Subvote 4)

Payees under $5,000	**$ 1,500**

Business Services and Co-operatives (Subvote 2)

Saskatchewan Place	$ 68,000
Payees under $5,000	1,800
	$ 69,800

Personal Services

Listed are individuals (excluding unionized employees) who received payments for salaries, wages, honorariums, etc. which total $2,500 or more.

Adamson, Gerald E.	$ 70,551
Adie, Kenneth A.	68,467
Allcock, William	91,243
Andrew, Robert L.	80,870
Bain, Frederick Del	70,725
Bakusko, Rhonda L.	32,009
Baron, Bryce B.	90,085
Barsi, Nelson John	56,193
Beckman, Lorraine J.	38,508
Benson, Judith A.	75,697
Bereziuk, Renata	16,433
Bogard, P. James	68,451
Bond, Barbara J.	36,720
Boyle, Gail Louise	24,191
Brotheridge, Neil H.	51,366
Brough, Melvin L.	59,547
Bryden, David Lorne	66,159
Burnett, Elaine Frances	51,687
Burrows, Ross	58,353
Byblow, Allison	23,181
Cairns, Robert G.	10,661
Carriere, Franklin C.	44,775
Chan, Raymond Chi Man	66,528
Christopherson, David	13,071
Clarke, Lawrence Wayne	56,343
Colhoun, Laura	35,874
Davidson, John R.	42,780
Day, Marilyn Elaine	41,135
Demyen, Mitchell J.	47,727
Denouden, Brenda Louise	35,021
Deyenberg, Lorne	22,285
Diamond, Nicholas G. J.	53,598
Donald, Robert	61,810
Duke, Shelley E.	27,032
Easton, David	54,255
Farnel, Debra Ann	33,916
Field, Terence W.	64,950
Forbes, Brian N. H.	41,460
Fougere, Michael	60,516
Gerich, John E.	21,356
Gitzel, Tim	9,683
Gold, Wendy M.	57,999
Gorrie, Lillian	50,095
Griffith, Edgar Gilbert	22,590
Gustavson, Denise	56,958
Haddow, Paul S.	5,102
Harrison, Deborah J.	40,878
Hawes, Darlene G.	20,558
Hillcoff, Peter	97,898
Hinther, Royal	58,032
Hoskins, Lisa M.	24,048
Hugel, Elisabeth	32,083
Kaisler, Vern	56,511
Katz, David	52,824
Kjosness, Dr. Don	62,125
Knebli, Elizabeth C.	37,102
Kotylak, Janet	23,488
Krafchuk, Jeff	9,896
Kutarna, Henry L.	106,426
Kutcher, David	7,646
Lesperance, Michelle	13,792
Lingenfelter, Hon. Dwain M.	15,254
Litowitz, Mark E.	50,901
Livingstone, Dave	45,626
Manek, Raj L.	74,538
Marshall, Timothy J.	62,493
McCallum, Darryl Ian	62,705
McElree, G. Wayne	78,519
McFarlane, Lawrence	106,569
McNabb, Kenneth	78,947
McWilliams, R. Grant	64,950
Michel, Jean	37,513
Miller, Dona	54,117
Mills, Robert G.	71,253

Personal Services — *(Concluded)*

Moran-McQuinn, Margaret	49,260
Morgan, Janet M.	41,570
Morine, Kenneth M.	63,621
Moskal, Laverne G.	63,974
Munro, Brad	8,048
Murton, Penny Lynn	21,423
Parker, Keith E.	99,078
Parsons, Graham F.	120,185
Paterson, Shirley	50,681
Peck, M. Jayne	30,009
Pederson, Lyle M.	85,330
Pelzer, Cameron D.	56,547
Perrin, W. Robert	78,519
Phillip, M. Wayne	66,792
Phillips, Peter W. B.	72,997
Pickering, Robert H.	4,457
Porter, Tom	16,025
Price, Linda	28,135
Quennell, Frank	21,864
Rhodes, Angela	14,958
Ricci, Carlo	16,201
Rieger, Heather I.	9,804
Riffel, Rick M.	40,427
Robinson, Catherine	13,992
Rose, Darren	20,775
Rothwell, David	102,156
Roulston, Sharon W.	66,240
Rousseau, Paul E.	13,918
Roy, Norman William George	59,286
Ryan, Inge H.	54,126
Sandberg, Delores H.	40,070
Saum, John D.	64,950
Sawatzky, Albert Neil	67,950
Schmidt, Grant J.	21,356
Schneider, Lana	23,999
Semeniuk, Brenda L.	5,215
Smith, Lorne	71,487
Stephens, Fred	34,561
Swanson, Jan Lance	57,525
Tarowski, Terisa	63,307
Taylor, Debbie N.	32,587
Taylor, Douglas Graham	76,128
Theaker, Glenna I.	4,904
Todd, James H.	53,556
Torrie, Elaine M.	17,303
Troniak, Matthew J.	71,355
Varley, Peter	32,313
Veilleux, Dawn	7,316
Verwimp, Jose	29,673
Visvanathan, Raman	41,880
Volk, Robert A.	88,779
Walker, Bruce Edgar	54,207
Wall, Brad	44,297
Wallace, Bruce	53,622
Warkentin, Lloyd G.	59,637
Weber, Debra	28,527
Weismiller, Marvin	40,299
White, Brent	15,651
Wiegers, Mark	37,092
Wileniec, Anne T.	45,755
Wilkie, Patricia E.	43,041
Woznow, Carol	47,863
Young, George	35,390
Young, Thomas G.	64,692
Zatulsky, James R.	17,023

Northern Saskatchewan Economic Development Revolving Fund

Giesbrecht, Ted	55,437
Low, Karen	28,046
Simpson, Robert L.	35,781

Ministers' Travel

Gerich, Hon. John E.	$	36,505
Klein, Jack C.		331
Lingenfelter, Hon. Dwain M.		14,797
Pickering, Robert H.		18,387
Schmidt, Hon. Grant J.		20,832

Other Payments

Listed are payees who received $20,000 or more for purposes other than grants or personal services, for example: rent, advertising, contracts, equipment, office supplies.

Andrews, Norman H.	$	23,633
Canebsco Subscription Services Ltd.		36,949
Cohen, Michael		133,433
Conference Board of Canada		23,000
Consolidated Graphics		26,859
Cooper Quine and Fraser Inc.		1,299,179
Cubbon Advertising Concepts		26,973
Dome Advertising Ltd.		753,120
Dome Media Buying Services Ltd.		1,693,158
FLP Type Systems Ltd.		22,794
Grey, Clark, Shih and Associates, Ltd.		96,812
Hing, Kung Suk		25,488
Howe, Eric		20,000
Information Systems Management Corporation		35,906
Ip, Claire S. K.		56,155
Kleban, Kenneth M.		77,168
M. C. Graphics Inc.		650,268
McGovern, Noleen A.		41,025
Midwest Litho Inc.		71,990
Mimco Investments Inc.		27,772
New York Telephone		20,351
Newswatch		38,416
Outdoor Empire Publishing Inc.		65,351
Peat Marwick Stevenson and Kellogg		32,000
PNG Globe Envelopes		61,309
Prairie Advertising Distributors Ltd.		27,679
Printco Graphics Inc.		20,145
Receiver General for Canada — External Affairs		84,346
Receiver General for Canada — Statistics Canada		61,596
Resolution Management Consultants Inc.		70,350
Rose Valley and District Economic Development Committee		25,000
Rousseau, Paul E.		34,345
Saskatchewan Property Management Corporation		3,659,487
Saskmicro Systems Support Inc.		375,040
SaskTel		539,082
Shaw, George		48,526

Other Payments — *(Concluded)*

Strategic Direct Marketing Inc.	41,767
Tang, Lasia	51,894
Von Gunten, Peter	58,742
Worth, Brian	26,000
Xerox Canada Ltd.	31,432
Zippy on Hamilton	21,254

Northern Saskatchewan Economic Development Revolving Fund

Co-operators Life Insurance Company (Individual Life Insurance charged to borrowers)	$ 35,155

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Education

The Department's mandate is to assist individuals in achieving basic skills, lifelong learning, understanding and relating to others, self-concept development, positive life-style, spiritual development, informed career and consumer decisions, membership in society, and growth with change.

Administration (Subvote 2)

Objective

To provide a range of services that enable the Department to effectively deliver programs to students, teachers and schools.

Program Administration

This program provides financial management and administrative support to the Department in the centrally administered functions of accounting, asset acquisition, budgeting, communications, human resources and planning and policy development.

Student Aid Operations (Subvote 67)

Objective

To administer financial assistance programs for students enroled in approved post-secondary programs.

Program Administration

This program provides administrative support and delivery of the various financial assistance programs including Canada Student Loans, Saskatchewan Student Loans, Forgivable Loans, Loan Remission for Special Incentive Students, Interest Write Down Program, and Provincial Interest Relief Plan. It also provides loan disbursement, repayment and collection services on provincial student loans.

Advanced Education (Subvote 26)

Objective

To provide Saskatchewan adults with a wide range of skill training opportunities.

Program Administration

This program provides administrative support and delivery of various training programs and services including apprenticeship and trade certification, English as a second language, academic and skill training for social assistance recipients, programs which enable greater participation by non-traditional students in technical-vocations, training programs to enable Native people to participate equally with others, and rehabilitative vocational training for disabled persons.

Curriculum and Special Education (Subvote 7)

Objective

To provide English and other non-French language programs to students from Kindergarten to Grade 12 students. To maintain records of standing for all high school students.

Program Administration

This program provides a variety of support services to assist in the preparation and delivery of curricula, including programs for children with disabilities, and maintains an accurate record of standing of high school students.

Field Services (Subvote 23)

Objective

To assist local school divisions, teachers and students in carrying out Department initiatives.

Program Administration

This program provides administrative support and delivery of the division's programs and services including facilities planning, consultative services with respect to drug and alcohol education, guidance counselling services and maintenance of teacher records and independent schools.

School for the Deaf (Subvote 48)

Objective

To provide services to students between the ages of 3 and 21 who are deaf or deaf-blind.

Program Administration

This program provides administrative support and delivery of the school's programs and services including pre-school and elementary school, senior academic, pre-vocational/work experience, and deaf blind/special needs programs.

Official Minority Language Office (Subvote 50)

Objective

To provide all residents with access to French education.

Program Administration

This program provides administrative support and delivery of French programs to Saskatchewan students including curriculum development and coordination of federal-provincial programs, which are aimed at promoting French in the Province.

To provide for a net expenditure (recovery) of (from) the Saskatchewan Book Bureau Revolving Fund (Statutory) (Subvote 30)

Objective

To serve as a retail distributor of school textbooks, workbooks, reference books and related print and non-print material for use in Saskatchewan schools.

Program Administration

The Saskatchewan Book Bureau Revolving Fund provides administrative support and delivery in the distribution of educational resources to schools. Revenue generated is retained by the Fund and serves to offset the costs of providing educational books. The net expenditure (recovery) for a fiscal year is a charge to the Consolidated Fund.

To provide a net expenditure (recovery) of (from) the Correspondence School Revolving Fund (Statutory) (Subvote 62)

Objective

To provide leaning opportunities for high school students and adults throughout the Province and for Saskatchewan people who are temporarily residing outside of the Province.

Program Administation

The Correspondence School Revolving Fund provides administrative support and delivery of sixty-six Grade 9 to 12 credit courses. Revenues generated are retained by the Fund and serve to offset the costs of providing education to students and adults. The net expenditure (recovery) for a fiscal year is a charge to the Consolidated Fund.

Grants to Saskatchewan Universities — Operation (Subvote 19)

Objective

To provide financial assistance for the operation of Saskatchewan's universities and federated colleges which provide post-secondary education to adults in Saskatchewan.

Program Administration

This program provides financial assistance in the form of an operating grant to the universities and federated colleges in the Province, in order that they can provide education to adults in the Province.

Grants to Saskatchewan Universities — Repayment of principal and interest on capital loans from the Saskatchewan Property Management Corporation (Capital) (Subvote 68)

Objective

To finance capital loans used for construction and renovations at post-secondary institutions in the Province.

Program Administration

This program provides funding for the repayment of principal and interest on capital loans used for construction and renovations to Saskatchewan Property Management Corporation on behalf of Saskatchewan's universities, federated and regional colleges.

Grants to Regional Colleges (Subvote 8)

Objective

To provide financial assistance for the operational expenditures of the regional colleges.

Program Administration

This program provides financial assistance to the regional colleges to assist in the operation of technical training, university extension courses, life-skill courses and non-credit courses to adults in rural Saskatchewan.

Grants to educational agencies, organizations, associations and institutions (Subvote 9)

Objective

To provide financial assistance for education initiatives sponsored by educational agencies, organizations, associations and institutions.

Program Administration

This program provides financial assistance to the Northern Teacher Education Program, Saskatchewan Urban Native Teacher Education Program, Gabriel Dumont Institute and the affiliated and federated colleges.

Grant to the Saskatchewan Institute of Applied Science and Technology (Subvote 61)

Objective

To provide financial assistance to Saskatchewan Institute of Applied Science and Technology for technical/vocational training, university credit courses as well as upgrading and pre-employment programs.

Program Administration

This program provides financial assistance to S.I.A.S.T. for the operation of various training programs aimed at upgrading the educational level of Saskatchewan residents. S.I.A.S.T. offers technical and vocational training, university credit courses and a variety of upgrading and pre-employment programs.

Education Outreach Fund (Subvote 63)

Objective

To support the delivery of department programs and to provide financial assistance for post-secondary educational initiatives.

Program Administration

This program provides administrative support for the delivery of various department programs and initiatives including distance education programs, literacy and equity initiatives, rural training, and financial assistance to the universities, regional colleges and S.I.A.S.T. campuses for post-secondary educational initiatives.

Grants to Schools — Operation (Subvote 54)

Objective

To provide financial assistance for the operation of Saskatchewan Kindergarten to Grade 12 schools.

Program Administration

This program provides financial assistance to each school division in order that they can provide education to Saskatchewan's Kindergarten to Grade 12 students.

Grants to Schools — Construction (Capital) (Subvote 55)

Objective

To provide financial assistance for repayment of debt used for the construction of schools.

Program Administration

This program provides financial assistance to school divisions in order to repay funds the Department used for the construction of schools.

Advanced Education Enhancement Fund (Subvote 70)

Objective

To provide financial assistance to regional colleges, universities, S.I.A.S.T., and federated colleges to maintain existing programs and set new directions.

Program Administration

This program provides funding to encourage accessibility and distanced education initiatives in the Province's post-secondary institutions.

Grants to Educational Institutions — Reading Material Supplement (Subvote 71)

Objective

To offset the impact of the provincial sales tax on the purchase of reading materials by schools, colleges, and universities.

Program Administration

This program provides funding in the form of a grant to cover the cost of the provincial sales tax on library reading materials purchased by universities, regional colleges, federated and affiliated colleges, Saskatchewan Institute of Applied Science and Technology campuses, and on textbooks purchased by school divisions.

Grant to the Saskatchewan Student Aid Fund (Subvote 4)

Objective

To provide financial assistance to the student financial assistance program which financially assists students in various post-secondary programs.

Program Administration

This program provides the necessary funding to allow the student financial assistance programs to give Saskatchewan student loans to students enrolled in approved adult and post-secondary programs.

Training Programs (Subvote 57)

Objective

To provide financial assistance for training programs for post-secondary education and training allowances to qualified registrants.

Program Administration

This program provides funding for training programs targeted for the benefit of specific groups and include Non-Status Indian and Metis Program, Vocational Rehabilitation of Disabled Persons, Saskatchewan Skills Extension Program, Northern Training Program, and Non-sponsored and Apprentice Upgrading.

To provide for the administrative expenses of the Teachers' Superannuation Commission (Subvote 53)

Objective

To provide financial assistance for the administration of benefits for teachers.

Program Administration

This program collects superannuation contributions, provides superannuation allowances and disability benefits, administers the teachers' group life insurance plan and the teachers' dental plan, and administers the teachers' voluntary contribution fund. It also monitors the investments of the superannuation fund and sets the investment policy and guidelines.

Teachers' pensions and cost of living bonus (Subvote 58)

Objective

This program provides benefits to teachers and their dependents.

Program Administration

This program provides superannuation allowances to teachers who retire and to dependents of deceased teachers and of deceased superannuates. It also provides disability benefits to eligible teachers who are unable to continue teaching due to illness.

Teachers' Group Life Insurance — Government contribution (Subvote 59)

Objective

To provide life insurance and accidental dismemberment coverage to teachers and secretary-treasurers of school divisions.

Program Administration

This program administers the underwriting contract with the insurance company including collection and subsequent payment of premiums, and the submission of death and dismemberment claims to the insurance company.

Payments pursuant to The Teachers' Dental Plan Act (Subvote 60)

Objective

To provide dental coverage for teachers and their dependents.

Program Administration

This program administers the dental plan, including submission of dental claims to the life insurance company for claims adjudication/payment and communication with teachers regarding the terms of the plan and status of claims being processed.

Education

(thousands of dollars)

Subvote	Personal Services		Supplies & Services	Advertising	Travel	Contractual Services	Grants	Purchase of Equipment & Other Assets	Other Expenditures	Total
	General	Extraordinary								
2 Administration	$ 3,141	$ 63	$ 746	$	$ 103	$ 163	$	$ 88	$	$ 4,304
67 Student Aid Operations	2,541	....	2,302	2	8	671	....	79	....	5,603
26 Advanced Education	3,104	8	340	1	235	188	....	31	....	3,907
7 Curriculum and Special Education	2,839	....	2,275	189	462	3,120	....	108	....	8,993
23 Field Services	2,404	10	354	....	392	1,258	....	34	....	4,452
48 School for the Deaf	549	59	53	....	20	8	....	....	....	689
50 Official Minority Language Office	438	....	259	....	93	1,083	7,662	25	....	9,560
64 Payments to Saskatchewan Property Management Corporation	....	....	3,484	....	....	41	....	....	....	3,525
30 To provide for a net expenditure (recovery) of (from) the Saskatchewan Book Bureau Revolving Fund (Statutory)	....	....	....	....	....	....	....	....	362	362
62 To provide for a net expenditure (recovery) of (from) the Correspondence School Revolving Fund (Statutory)	....	....	....	....	....	....	....	....	(55)	(55)
19 Grants to Saskatchewan Universities — Operation	....	....	....	....	....	....	166,543	....	....	166,543
68 Grants to Saskatchewan Universities — Repayment of principal and interest on capital loans from the Saskatchewan Property Management Corporation (Capital)	....	....	....	....	....	....	28,966	....	....	28,966
8 Grants to Regional Colleges	....	....	....	....	....	....	6,022	....	....	6,022
9 Grants to educational agencies, organizations, associations and institutions	....	....	....	....	....	....	9,764	....	....	9,764
61 Grant to the Saskatchewan Institute of Applied Science and Technology	....	....	....	....	....	....	72,948	....	....	72,948
63 Education Outreach Fund	....	....	25	....	38	1,255	550	7	....	1,875
54 Grants to Schools — Operation	....	....	....	....	....	....	374,346	....	....	374,346
55 Grants to Schools — Construction (Capital)	....	....	....	....	....	....	70,472	....	....	70,472
70 Advanced Education Enhancement Fund	....	....	....	....	....	....	17,302	....	....	17,302
71 Grants to Educational Institutions — Reading Material Supplement	....	....	....	....	....	....	768	....	....	768
4 Grant to the Saskatchewan Student Aid Fund	....	....	....	....	....	....	32,257	....	....	32,257
57 Training Programs	32	....	91	....	199	14,803	....	1	3,313	18,439
65 Members of the Executive Council (Statutory)	37	....	....	....	....	....	....	....	....	37

53 To provide for the administrative expenses of the Teachers' Superannuation Commission..	477	6	426	....	11	357	....	1	....	1,278
58 Teachers' pensions and cost of living bonus	....	....	....	....	....	....	....	....	55,000	55,000
59 Teachers' Group Life Insurance — Government contribution ...	....	....	....	....	....	....	....	....	1,161	1,161
60 Payments pursuant to The Teachers' Dental Plan Act	....	....	....	....	....	107	....	....	2,438	2,545
Total	**$ 15,562**	**$ 146**	**$ 10,355**	**$ 192**	**$ 1,561**	**$ 23,054**	**$ 787,600**	**$ 374**	**$ 62,219**	**$ 901,063**

Grant Payments

Listed, by program, are grant recipients who received $5,000 or more.

Official Minority Language Office (Subvote 50)

Arcola School Division No. 72	$	77,775
Association Canadienne d'Education de Langue Francaise		10,000
Association Culturelle Franco-Canadienne de la Saskatchewan		130,000
Association Jeunesse Fransaskoise Inc.		36,154
Association Provinciale des Parents Fransaskois		190,000
Canadian Parents for French		62,000
Centre for Second Language Instruction		112,000
College Mathieu		1,404,241
Commission Culturelle Fransaskoise		146,600
Cypress Hills Regional College		7,532
Fransaskois School Component Task Force		200,000
Les Publications Fransaskoises		45,564
Moose Jaw School Division No. 1		5,125
North Battleford R.C.S.S. Division No. 16		158,850
Prince Albert R.C.S.S. Division No. 6		102,011
Regina R.C.S.S. Division No. 81		106,625
Regina School Division No. 4		19,225
Saskatchewan Archives Board		45,000
Saskatchewan Institute of Applied Science and Technology		103,249
Saskatoon (East) School Division No. 41		100,804
Saskatoon School Division No. 13		15,607
Shaunavon School Division No. 71		10,000
Societe Historique de la Saskatchewan Inc.		36,000
Societe Radio-Canada		20,000
Society for Educational Visits and Exchanges in Canada		50,000
Southeast Regional College		5,027
St. Paul's R.C.S.S. Division No. 20		116,975
Tisdale School Division No. 53		82,942
Travel Directions Ltd.		12,320
University of Regina		3,980,077
University of Saskatchewan		50,000
Wakaw School Division No. 48		100,025
Wood River School Division No. 70		34,804
Payees under $5,000		85,046
	$	**7,661,578**

Grants to Saskatchewan Universities — Operation (Subvote 19)

University of Regina	$	44,872,947
University of Saskatchewan		121,669,653
	$	**166,542,600**

Grants to Saskatchewan Universities — Repayment of principal and interest on capital loans from the Saskatchewan Property Management Corporation (Capital) (Subvote 68)

Campion College	$	6,289
Cypress Hills Regional College		38,172
Luther College		222,093
Northlands College		409,017
St. Thomas More College		68,738
University of Regina		7,035,624
University of Saskatchewan		21,186,067
	$	**28,966,000**

Grants to Regional Colleges (Subvote 8)

Carlton Trail Regional College	$	640,525
Cumberland Regional College		566,291
Cypress Hills Regional College		658,161
Lakeland College		166,111
North West Regional College		687,922
Northlands College		1,141,371
Parkland Regional College		711,563
Prairie West Regional College		628,421
Southeast Regional College		821,935
	$	**6,022,300**

Grants to educational agencies, organizations, associations and institutions (Subvote 9)

Campion College	$	1,401,500
Canadian Bureau for International Education		7,200
Canadian Education Association		51,291
Canadian National Institute for the Blind		20,150
Canadian Theological Seminary		124,678
Central Pentecostal College		85,415
College of Emmanuel and St. Chad		36,590
Council of Ministers of Education		63,519
Encounters with Canada		21,735
Gabriel Dumont Institute of Native Studies and Applied Research, Inc.		1,732,940
Luther College		916,400
Lutheran Theological Seminary		126,252
Multilingual Association of Regina Inc.		5,000
Northern Teacher Education Program		1,411,450
PRIDE Canada Inc.		52,667
Saskatchewan Federation of Home and School Association		11,200
Saskatchewan Indian Federated College		618,100
Saskatchewan Teachers' Federation		5,000
Saskatoon Multilingual School		5,000
St. Andrew's College		64,017
St. Peter's College		249,392
St. Thomas More College		1,999,700
University of Regina		603,467
Payees under $5,000		150,913
	$	**9,763,576**

Grant Payments — *(Continued)*

Grant to the Saskatchewan Institute of Applied Science and Technology (Subvote 61)

Saskatchewan Institute of Applied Science and Technology	$	**72,948,372**

Education Outreach Fund (Subvote 63)

Luther College	$	100,000
University of Regina		350,000
University of Saskatchewan		100,000
	$	**550,000**

Grants to Schools — Operation (Subvote 54)

Arcola School Division No. 72	$	3,120,953
Assiniboia School Division No. 69		2,887,845
Balcarres School Division No. 87		604,651
Battle River School Division No. 60		3,035,972
Battleford School Division No. 58		2,881,080
Battleford's Children's Interaction Center Ltd.		7,746
Biggar School Division No. 50		2,460,476
Blaine Lake School Division No. 57		1,681,989
Borderland School Division No. 68		2,277,070
Briercrest Bible College		195,434
Broadview School Division No. 18		2,328,733
Buffalo Plains School Division No. 21		5,825,317
Canora School Division No. 37		1,746,294
Centennial Park Education Centre		10,546
Christ the King R.C.S.S. Division No. 83		276,859
College Mathieu		624,020
Creighton School Division No. 111		2,465,473
Cupar School Division No. 28		3,421,420
Davidson School Division No. 31		2,149,225
Deer Park School Division No. 26		3,171,381
Eastend School Division No. 8		1,468,283
Estevan Comprehensive School Board		133,711
Estevan R.C.S.S. Division No. 27		1,166,870
Estevan Rural School Division No. 62		1,174,123
Estevan School Division No. 95		2,500,827
Eston-Elrose School Division No. 33		1,447,645
Flin Flon School Division No. 46		517,897
Grand Coulee School Division No. 110		167,666
Gravelbourg School Division No. 109		804,762
Gray School Division No. 101		12,186
Grenfell School Division No. 92		671,977
Gull Lake School Division No. 76		1,038,339
Herbert School Division No. 79		2,824,436
Hudson Bay School Division No. 52		4,380,862
Humboldt High School Division		548,333
Humboldt R.C.S.S. Division No. 15		1,069,198
Humboldt Rural School Division No. 47		3,935,555
Humboldt School Division No. 104		517,223
Ile a La Crosse School Division No. 112		1,996,004
Indian Head School Division No. 19		3,161,884
Kamsack School Division No. 35		1,858,752
Kerrobert School Division No. 44		1,787,472
Kindersley School Division No. 34		1,681,251
Kinistino School Division No. 55		2,202,434
Lanigan School Division No. 40		1,216,371
Last Mountain School Division No. 29		2,804,406
Leader School Division No. 24		1,108,931
Lloydminster R.C.S.S. Division No. 89		1,282,281
Lloydminster School Division No. 99		1,752,989
Long Lake School Division No. 30		2,569,382
Luther College		935,340
Lutheran Collegiate Bible Institute		187,400
Mankota Our Lady of Fatima R.C.S.S. Division No. 90		97,100
Maple Creek School Division No. 17		1,731,823
Meadow Lake School Division No. 66		6,959,721
Melfort School Division No. 100		2,292,460
Melville Comprehensive School Board		81,182
Melville School Division No. 108		1,112,139
Moose Jaw R.C.S.S. Division No. 22		3,762,800
Moose Jaw School Division No. 1		7,804,070
Moosomin School Division No. 9		2,244,506
Nipawin School Division No. 61		6,079,817
North Battleford R.C.S.S. Division No. 16		4,069,547
North Battleford School Division No. 103		4,207,176
Northern Lakes School Division No. 64		4,242,859
Northern Lights School Division No. 113		20,189,613
Outlook School Division No. 32		2,913,028
Oxbow School Division No. 51		1,581,383
Parkland School Division No. 63		5,016,053
Paynton School Division No. 102		347,465
Pense School Division No. 98		347,417
Potashville School Division No. 80		3,876,034
Prairie View School Division No. 74		2,353,066
Prairie West School Division No. 75		3,200,502
Prince Albert Comprehensive High School Board		250,070
Prince Albert R.C.S.S. Division No. 6		4,754,812
Prince Albert Rural School Division No. 56		7,319,465
Prince Albert School Division No. 3		9,860,165
Radville School Division No. 67		1,428,842
Regina (East) School Division No. 77		2,413,693
Regina R.C.S.S. Division No. 81		15,451,434
Regina School Division No. 4		28,422,967
Rivier Academy		222,425
Rosetown School Division No. 43		1,740,722
Rosthern Junior College		210,300
Saskatchewan Valley School Division No. 49		11,515,134
Saskatoon (East) School Division No. 41		4,852,847
Saskatoon (West) School Division No. 42		5,921,577
Saskatoon School Division No. 13		24,517,731
Shamrock School Division No. 38		3,118,260
Shaunavon School Division No. 71		2,000,693
Spiritwood R.C.S.S. Division No. 82		256,707
St. Alphonse R.C.S.S. Division No. 2		71,826
St. Angela's Academy		65,919
St. Gabriel's R.C.S.S. Division No. 23		549,455
St. Henry's R.C.S.S. Division No. 5		771,971
St. Olivier R.C.S.S. Division No. 12		178,759
St. Paul's R.C.S.S. Division No. 20		22,502,386
Swift Current Comprehensive High School		213,381
Swift Current R.C.S.S. Division No. 11		691,954
Swift Current School Division No. 94		4,056,164
Thunder Creek School Division No. 78		3,081,329
Tiger Lily School Division No. 54		3,263,210
Timberline School Division No. 45		2,976,153
Tisdale School Division No. 53		4,172,109
Turtleford School Division No. 65		3,021,523
Unity R.C.S.S. Division No. 88		431,931

Grant Payments — *(Continued)*

Grants to Schools — Operation (Subvote 54) — *(Concluded)*

Valleyview School Division No. 116	590,406
Wadena School Division No. 46	4,402,007
Wakaw School Division No. 48	3,124,824
Weyburn Central School Division No. 73	780,092
Weyburn R.C.S.S. Division No. 84	827,380
Weyburn School Division No. 97	2,235,065
White Spruce Youth Treatment Centre	149,165
Wilcox St. Augustine R.C.S.S. Division No. 91	1,182,891
Wilkie School Division No. 59	2,734,924
Wilkie St. George R.C.S.S. Division No. 85	481,820
Wolseley School Division No. 25	352,012
Wood River School Division No. 70	2,620,620
Yorkdale School Division No. 36	5,864,775
Yorkton R.C.S.S. Division No. 86	1,609,157
Yorkton School Division No. 93	2,455,757
Payees under $5,000	22,276
	$ 374,346,100

Grants to Schools — Construction (Capital) (Subvote 55)

Arcola School Division No. 72	$ 850,440
Assiniboia School Division No. 69	602,530
Balcarres School Division No. 87	189,130
Battle River School Division No. 60	1,685,469
Battleford School Division No. 58	551,332
Biggar School Division No. 50	41,692
Blaine Lake School Division No. 57	350,991
Borderland School Division No. 68	298,547
Broadview School Division No. 18	89,911
Buffalo Plains School Division No. 21	1,803,465
Canora School Division No. 37	182,705
Christ the King R.C.S.S. Division No. 83	20,566
Creighton School Division No. 111	5,935
Cupar School Division No. 28	778,843
Davidson School Division No. 31	403,770
Deer Park School Division No. 26	243,755
Eastend School Division No. 8	869,753
Estevan R.C.S.S. Division No. 27	580,230
Estevan Rural School Division No. 62	38,745
Estevan School Division No. 95	419,898
Eston-Elrose School Division No. 33	458,431
Grand Coulee School Division No. 110	40,625
Gull Lake School Division No. 76	324,843
Herbert School Division No. 79	712,244
Hudson Bay School Division No. 52	286,700
Humboldt High School Division	125,921
Humboldt R.C.S.S. Division No. 15	43,131
Humboldt Rural School Division No. 47	709,934
Humboldt School Division No. 104	183,109
Ile a La Crosse School Division No. 112	26,119
Indian Head School Division No. 19	715,541
Kamsack School Division No. 35	262,262
Kerrobert School Division No. 44	1,113,409
Kindersley School Division No. 34	914,225
Kinistino School Division No. 55	317,489
Lanigan School Division No. 40	779,040
Last Mountain School Division No. 29	246,386
Leader School Division No. 24	714,650
Lloydminster R.C.S.S. Division No. 89	532,364
Lloydminster School Division No. 99	458,715
Long Lake School Division No. 30	739,621
Maple Creek School Division No. 17	345,333
Meadow Lake School Division No. 66	1,471,967
Melfort School Division No. 100	446,490
Melville School Division No. 108	94,480
Moose Jaw R.C.S.S. Division No. 22	399,318
Moose Jaw School Division No. 1	1,213,084
Moosomin School Division No. 9	360,306
Nipawin School Division No. 61	561,469
North Battleford R.C.S.S. Division No. 16	1,246,152
North Battleford School Division No. 103	1,038,323
Northern Lakes School Division No. 64	534,148
Northern Lights School Division No. 113	3,545,879
Outlook School Division No. 32	315,412
Oxbow School Division No. 51	181,385
Parkland School Division No. 63	363,189
Paynton School Division No. 102	91,335
Pense School Division No. 98	111,020
Potashville School Division No. 80	830,458
Prairie View School Division No. 74	663,882
Prairie West School Division No. 75	543,109
Prince Albert R.C.S.S. Division No. 6	1,936,236
Prince Albert Rural School Division No. 56	776,031
Prince Albert School Division No. 3	1,098,761
Radville School Division No. 67	71,847
Regina (East) School Division No. 77	412,431
Regina R.C.S.S. Division No. 81	2,526,768
Regina School Division No. 4	5,193,920
Rosetown School Division No. 43	1,812,798
Saskatchewan Valley School Division No. 49	1,758,756
Saskatoon (East) School Division No. 41	1,259,169
Saskatoon (West) School Division No. 42	815,290
Saskatoon School Division No. 13	5,129,691
Shamrock School Division No. 38	567,639
Shaunavon School Division No. 71	355,260
Spiritwood R.C.S.S. Division No. 82	132,042
St. Gabriel's R.C.S.S. Division No. 23	100,090
St. Henry's R.C.S.S. Division No. 5	101,011
St. Olivier R.C.S.S. Division No. 12	31,489
St. Paul's R.C.S.S. Division No. 20	5,589,753
Swift Current R.C.S.S. Division No. 11	78,100
Swift Current School Division No. 94	762,131
Thunder Creek School Division No. 78	320,551
Tiger Lily School Division No. 54	468,231
Timberline School Division No. 45	575,002
Tisdale School Division No. 53	414,333
Turtleford School Division No. 65	586,795
Unity R.C.S.S. Division No. 88	145,805
Valleyview School Division No. 116	88,375
Wadena School Division No. 46	829,078
Wakaw School Division No. 48	82,731
Weyburn Central School Division No. 73	134,468
Weyburn R.C.S.S. Division No. 84	21,609
Weyburn School Division No. 97	390,749
Wilkie School Division No. 59	357,250
Wilkie St. George R.C.S.S. Division No. 85	34,417
Wolseley School Division No. 25	98,960
Wood River School Division No. 70	101,971
Yorkdale School Division No. 36	386,599
Yorkton R.C.S.S. Division No. 86	554,881
Yorkton School Division No. 93	301,477
	$ 70,471,700

Grant Payments — *(Concluded)*

Advanced Education Enhancement Fund (Subvote 70)

Campion College	$ 62,500
Carlton Trail Regional College	171,327
Cumberland Regional College	150,827
Cypress Hills Regional College	169,527
Lakeland College	93,129
Luther College	62,500
North West Regional College	188,479
Northlands College	276,148
Parkland Regional College	169,828
Prairie West Regional College	168,028
Saskatchewan Indian Federated College	62,500
Saskatchewan Institute of Applied Science and Technology	7,102,500
Southeast Regional College	312,707
St. Thomas More College	62,500
University of Regina	2,384,000
University of Saskatchewan	5,866,000
	$ 17,302,500

Grants to Educational Institutions — Reading Material Supplement (Subvote 71)

Arcola School Division No. 72	$ 6,184
Buffalo Plains School Division No. 21	11,215
Cupar School Division No. 28	5,398
Meadow Lake School Division No. 66	7,293
Moose Jaw R.C.S.S. Division No. 22	6,024
Moose Jaw School Division No. 1	12,807
North Battleford School Division No. 103	5,552
Northern Lights School Division No. 113	5,722
Potashville School Division No. 80	5,915
Prince Albert R.C.S.S. Division No. 6	9,091
Regina R.C.S.S. Division No. 81	46,742
Regina School Division No. 4	69,824
Rosetown School Division No. 43	7,036
Saskatchewan Institute of Applied Science and Technology	10,735
Saskatchewan Valley School Division No. 49	10,808
Saskatoon (West) School Division No. 42	9,171
Saskatoon School Division No. 13	35,988
Shamrock School Division No. 38	7,680
St. Paul's R.C.S.S. Division No. 20	24,562
University of Regina	38,359
University of Saskatchewan	226,347
Yorkton School Division No. 93	6,921
Payees under $5,000	198,295
	$ 767,669

Grant to the Saskatchewan Student Aid Fund (Subvote 4)

Saskatchewan Student Aid Fund	**$ 32,257,000**

Personal Services

Listed are individuals (excluding unionized employees) who received payments for salaries, wages, honorariums, etc. which total $2,500 or more.

Abells, Janet	$ 12,852
Achen, Deborah D.	72,810
Adams, Katy	37,258
Anaka, ELizabeth A.	34,524
Andrews, Donna	25,135
Archambault, Rene W.	70,791
Archer, Rita Denise	71,247
Assman, Brenda	27,464
Bailey, Miriam	68,229
Ball, Margaret	48,030
Ballingall, Tom	19,724
Barraud, Willy	37,500
Baum, Rose Ann	46,464
Benning, James Albert	87,921
Biss, John W.	71,627
Boughen, Ray H.	71,625
Bouvez, Bernard	5,910
Brown, Stephen	43,922
Brunas, Irvin A.	74,207
Buckley, Gaile	28,137
Burgess, Brent	15,500
Burrow, Stanley H.	54,920
Cameron, B. Delee	63,954
Champagne, Agathe	38,100
Chyzowski, John E.	3,995
Colin, Mary E.	37,074
Cooney, Deborah Lynn	24,980
Crocker, Helena	18,986
Cychmistruk, Ernie S.	79,066
Cyrenne, Lionel J.	52,254
Daviduk, John L.	43,785
Day, Margo	26,804
Ditson, Donald C.	49,119
Dobbelsteyn, J. Kevin	49,941
Eger, Wayne G.	66,547
Eidsness, Barry W.	71,625
Ewasienko, Eileen	31,405
Ferguson, Jim	18,000
Fichter, Leah	50,916
Frey, Stanley M.	72,099
Fuhro, Laurie N.	21,533
Gareau, Laurier	37,550
Gingras, Dianne H.	41,004
Gladwell, Marnie	24,566
Gray, Gloria	30,729
Green, Shirley E.	56,128
Guest, Graham W.	40,200
Hanson, Cheryl D.	67,491
Harry, Iain	34,230
Henfrey, Terry L.	44,979
Herd, Agnes M.	59,777
Hergott, Alvin W.	62,558
Herman, Julie D.	35,105
Holt, Dennis L.	4,895
Hosking, Neville J.	74,157
Hynd, Arleen	10,874
Inverarity, Donna Jean	40,170
Jackson, Judith E.	30,434

Personal Services — *(Concluded)*

Janzen, John	70,291
Jawniak, Ted J.	49,260
Johnson, Glenn B.	34,284
Johnson, Robin J.	62,161
Johnson, Yvonne Musey	32,250
Jones, Richard	69,198
Kaushik, Sadhna	55,852
Keegan, R. Brian	84,439
Kerr, Debra Helen	20,174
Kirby, Linda G.	3,254
Krawetz, Donna Alanna	74,601
Kutarna, Jacob A.	71,627
Kyle, Wayne D.	42,000
Laing, Robert D.	3,330
Lavallie, Perry	16,802
Leonard, Robert G.	54,920
Lindsay, J. E. Betty	27,300
Lipp, Margaret	71,487
Littlewood, John	70,500
Livingston, Robert M.	29,534
Lockert, William J.	29,472
Ludwig, F. James	35,116
Luther, Frances	36,941
MacDonald, John R.	43,037
MacIntosh, James	21,354
Martin, Armand R.	62,748
Mazyn, Anthony H.	53,634
McDougall, Dawn E.	43,911
McKay, Raymond A.	80,243
McKenzie, William Glenn	62,967
Meiklejohn, Raymond H.	21,356
Millard, Donald B.	59,777
Mitschke, Barry	68,799
Muir, Douglas A.	68,274
Nagyl, Sharon Joan	18,123
Nielsen, Joan	57,138
O'Callaghan, Sylvia	25,587
Osborne, Barbara J.	47,031
Osiowy, Gregory	37,279
Ouellet, Marcelle	7,000
Page, Devon A.	28,964
Palm, Kenneth B.	59,777
Parker, Donalda	13,080
Paul-Hus, Sylvie	25,004
Pellerin, George A.	3,314
Pellerin, Rosanne Barbara	31,405
Penner, Glen H.	76,629
Power, Marlene	4,044
Renihan, Fred	91,934
Rieger, Debra Elizabeth	28,794
Rourke, Eleanor	134,404
Salloum, Brady Scott	64,743
Savage, John J.	58,493
Savarese, Lena	76,629
Scherr, Arthur E.	76,629
Schultz, Arleen F.	61,587
Seiferling, James J.	60,085
Seiferling, Mary E.	53,028
Sing Chin, Gerald	62,558
Smith, Gail L.	14,977
Smith, Linda	64,380
Sparling, Lorne	85,388
St. Cyr, Walter	66,840
Stenerson, Heather	27,276
Storey-Bishoff, Maureen	6,754
Stretten, Sandra F.	57,839
Struthers, John Cameron	6,652
Sundbo, Harley Gerald	69,357
Swason, Nicole	7,576
Swift, Charles E.	46,623
Syrnyk, Marie C.	28,138
Teichrob, Hon. Carol R.	15,254
Tenold, Kathie J.	57,018
Tetreault, Victor L.	38,824
Thomas, Gregory W.	70,337
Thompson, Darlene F.	57,453
Torchinski, Angie R.	6,731
Trautman, Theresa M.	25,887
Trew, Donald	71,627
Vanderlinde, Paulette	71,625
Vanjoff, Carrie Gail	24,853
Vanstone, Derek	11,423
Wahl, Findlay	50,333
Walker, Theodore E.	46,077
Warren, Dianne H.	24,939
Watson, Daniel	51,590
Weistein, Gerald	52,452
Wesley, Ronald J.	52,383
White, Lana	5,472
Wilde, Michele D.	9,850
Wilson, Shauna Marie	4,441
Wolff, Nancy	34,284
Worme-Orr, Sheila	12,791
Yackel, Ivan W.	91,370

Correspondence School Revolving Fund

Herle, Wendelin A.	$	59,775
Krietemeyer, Janice		29,489
Senyk, Stephen T.		71,630

Saskatchewan Book Bureau Revolving Fund

Clements, Frank J.	$	42,891
Miles, Leanne C.		43,737

Ministers' Travel

Devine, Hon. Donald Grant	$	2,170
Meiklejohn, Hon. Raymond H.		28,040
Teichrob, Hon. Carol R.		5,092

Other Payments

Listed are payees who received $20,000 or more for purposes other than grants or personal services, for example: rent, advertising, contracts, equipment, office supplies.

Advanced Datasystems Ltd.	$	129,397
Alberta School for the Deaf		149,423
Allset Translation		83,520
American Council on Education		26,434
Association for the Hearing Handicapped		214,596
AT&T Capital Canada Inc.		121,308
Bank of Nova Scotia		82,362

Other Payments — *(Continued)*

Brigdens Printers and Publishers	257,242
Broadcasting Station CKCK Television	22,177
Buffalo Plains School Division No. 21	41,234
Canadian Mental Health Association in Saskatchewan	87,617
Canadian National Institute for the Blind	22,577
Canadian Paraplegic Association Saskatchewan Division	58,214
Career Development Institutes Ltd.	20,650
Carlton Trail Regional College	566,447
Carlyle Computer Products Ltd.	21,560
Carpenters Apprenticeship and Training Trust Fund	30,333
Charlton Communication Inc.	25,750
Commercial Printers Ltd.	20,360
Consolidated Graphics	92,170
Correspondence School Revolving Fund	376,754
Creighton School Division No. 111	68,603
Cumberland Regional College	653,161
Cypress Hills Regional College	624,653
Datafile	25,305
Deloitte and Touche	27,170
Digital Equipment of Canada Ltd.	103,692
Dome Advertising Ltd.	70,982
Edwards Residential Centre Society Inc.	20,488
Equifax Canada (Acrofax) Inc.	242,629
Estevan School Division No. 95	43,338
First City Trust	137,033
FLP Type Systems Ltd.	80,924
Gabriel Dumont Institute of Native Studies and Applied Research Inc.	556,482
Gallaudet University	73,597
Gitche Gumee Consultants Ltd.	32,439
Gravelbourg School Division No. 109	39,922
Ile a La Crosse School Division No. 112	49,215
Indian Head School Division No. 19	35,248
Information Systems Management Corporation	793,369
Kwik Kopies Ltd.	22,615
L.D.T. Consulting Inc.	153,788
Lac La Ronge Indian Band	62,697
Lakeland College	468,137
M. C. Graphics Inc.	27,376
Media House Productions	833,919
Mental Health Association in Saskatchewan	39,131
Mercury Graphics Corporation	41,386
Metropolitan Insurance Co.	1,267,372
Microage Computer Centres	40,388
Moose Jaw School Division No. 1	69,875
National Print-It Centres	93,848
North West Regional College	1,376,909
Northern Alberta Institute of Technology	24,668
Northern Lights School Division No. 113	714,347
Northern Teacher Education Program	220,000
Northlands College	4,234,741
Pahkisimon Nuye-Ah Library System	30,000
Parkland Regional College	1,100,777
Paul's Business Machines (Regina) Ltd.	40,629
Performance Printing Ltd.	33,021
Phillips Publishers Ltd.	21,914
PNG Globe Envelopes	24,465
Postnikoff Instructional and Human Resources	66,272
Prairie West Regional College	485,618
Prince Albert Learning Abilities Clinic	45,792
Prince Albert R.C.S.S. Division No. 6	44,452
Printco Graphics Inc.	65,200
Printcraft Ltd.	63,512
Province of Manitoba — Department of Education	70,527
Provincial Treasurer of Alberta	66,619
Radius Tutoring	105,200
Read Saskatoon	45,000
Regina Fast Print	28,724
Regina Public Library	55,300
Regina R.C.S.S. Division No. 81	126,623
Regina School Division No. 4	709,181
Saskatchewan Abilities Council	309,511
Saskatchewan Apprenticeable Trades Co-ordinating Group Inc.	30,000
Saskatchewan Association for Community Living Inc.	185,418
Saskatchewan Association of Rehabilitation Centres	34,151
Saskatchewan Book Bureau Revolving Fund	433,921
Saskatchewan Deaf and Hard of Hearing Services Inc.	201,454
Saskatchewan Indian Federated College	43,535
Saskatchewan Institute of Applied Science and Technology	5,046,814
Saskatchewan Joint Training Committee of Plasterers and Cement Masons	98,644
Saskatchewan Property Management Corporation	5,915,563
Saskatchewan Teachers' Retirement Plan	5,261,187
Saskatoon (East) School Division No. 41	55,703
Saskatoon School Division No. 13	140,312
SaskPower Corporation	111,537
SaskTel	569,743
Scharf, Murray P.	22,320
Scotia Leasing Ltd.	260,246
SHL Systemhouse Inc.	930,073
Southeast Regional College	922,354
St. Paul's R.C.S.S. Division No. 20	336,970
Strategic Direct Marketing Inc.	52,340
Success Office Systems	39,175
Supreme Office Products Ltd.	23,287
Swift Current School Division No. 94	64,183
Teachers' Annuity Fund	4,017,968
Teachers' Dental Plan Imprest Account	2,437,772
Teachers' Superannuation Fund	45,526,326
Teachers' Supplementary Allowance Fund	194,519
Travelodge	25,062
Treasurer of Ontario	61,007
TTL Computer Concepts Inc.	21,869
Unibase Telecom Ltd.	65,069
Universal Bindery (Sask.) Ltd.	27,664
University of Alberta	97,649
University of Regina	220,933
University of Saskatchewan	140,608
Vincent Management Inc.	60,297
Wang Canada Ltd.	20,759
Wascana Rehabilitation Centre	42,510
Watt Services Inc.	41,000
Western Trade Training Institute	96,122
Xerox Canada Ltd.	27,309
Zippy on Hamilton	149,877

Correspondence School Revolving Fund

Maxwell MacMillan Canada Inc.	$	338,411
Regina Fast Print		121,428
Saskatchewan Property Management Corporation		147,124
Wang Canada Ltd.		22,079

Other Payments — *(Concluded)*

Saskatchewan Book Bureau Revolving Fund

Addison-Wesley Publishers Ltd.	$	473,584
Association for Supervision and Curriculum Development		21,092
AT&T Capital Canada Inc.		29,933
Centre Educatif et Culturel Inc.		57,110
D. C. Heath Canada Ltd.		326,327
Fifth House Publishers		22,255
Gage Distribution Co.		179,407
Ginn Publishing Canada Inc.		805,615
Globe/Modern Curriculum Press		139,390
HBJ-Holt-Saunders Distribution Services		293,582
Houghton Mifflin Canada Ltd.		215,952
Imperial Roadways Ltd.		23,271
Irwin Publishing Inc.		34,335
John Wiley and Sons Canada Ltd.		130,257
Les Editions l'Image de l'Art		42,937
McGraw-Hill Ryerson Ltd.		45,515
Minister of Finance		100,129
Nelson Canada		721,157
Oxford University Press		31,153
Performance Printing Ltd.		36,604
Plains Publishing Inc.		41,930
Prairie Graphics Industries Ltd.		45,217
Prentice-Hall Canada Inc.		575,112
Print Three		30,549
Printco Graphics Inc.		36,853
Regina News Ltd.		38,805
SaskTel		71,616
SHL Systemhouse Inc.		28,891
Weigl Educational Publishers Ltd.		29,185

Education — Education Development Fund

Grants for education development initiatives (Subvote 1)

Objective

To provide financial assistance for improvements to Saskatchewan's Kindergarten to Grade 12 education system.

Program Administration

This program provides funding to school divisions for use in three general categories: upgrading learning resources through library resource centres and computer technology acquisitions, improving efficiency, and improving programs including quality.

Education Development Support Services (Subvote 2)

Objective

To provide funding for on-going projects and developmental initiatives for Kindergarten to Grade 12 education.

Program Administration

This program provides funding to the Department for on-going projects and initiatives including the support of three education development centres, professional development and in-service, improved services of distance education and improved services for students with special needs.

Education — Education Development Fund

(thousands of dollars)

Subvote	Personal Services		Supplies & Services	Advertising	Travel	Contractual Services	Grants	Purchase of Equipment & Other Assets	Other Expenditures	Total
	General	Extraordinary								
1 Grants for education development initiatives	$	$	$	$	$	$	$ 6,875	$	$	$ 6,875
2 Education Development Support Services	25	....	44	....	25	213	58	10	....	375
Total	**$ 25**	**$ ....**	**$ 44**	**$ ....**	**$ 25**	**$ 213**	**$ 6,933**	**$ 10**	**$ ....**	**$ 7,250**

Grant Payments

Listed, by program, are grant recipients who received $5,000 or more.

Grants for education development initiatives (Subvote 1)

Arcola School Division No. 72	$ 80,445
Assiniboia School Division No. 69	52,663
Balcarres School Division No. 87	14,451
Battle River School Division No. 60	56,930
Battleford School Division No. 58	54,218
Biggar School Division No. 50	43,111
Blaine Lake School Division No. 57	2[illegible]15
Borderland School Division No. 68	48,430
Briercrest Bible College	9,009
Broadview School Division No. 18	52,603
Buffalo Plains School Division No. 21	95,520
Canora School Division No. 37	38,272
Christ the King R.C.S.S. Division No. 83	5,820
Creighton School Division No. 111	25,875
Cupar School Division No. 28	60,203
Davidson School Division No. 31	43,212
Deer Park School Division No. 26	26,664
Eastend School Division No. 8	30,237
Estevan Comprehensive School Board	27,401
Estevan R.C.S.S. Division No. 27	21,981
Estevan Rural School Division No. 62	25,010
Estevan School Division No. 95	39,726
Eston-Elrose School Division No. 33	40,382
Gravelbourg School Division No. 109	17,932
Grenfell School Division No. 92	16,064
Gull Lake School Division No. 76	27,163
Herbert School Division No. 79	47,481
Hudson Bay School Division No. 52	68,868
Humboldt High School Division	14,003
Humboldt R.C.S.S. Division No. 15	24,055
Humboldt Rural School Division No. 47	67,418
Humboldt School Division No. 104	9,482
Ile a La Crosse School Division No. 112	25,089
Indian Head School Division No. 19	62,700
Kamsack School Division No. 35	40,847
Kerrobert School Division No. 44	48,175
Kindersley School Division No. 34	49,737
Kinistino School Division No. 55	41,186
Lanigan School Division No. 40	36,111
Last Mountain School Division No. 29	55,205
Leader School Division No. 24	29,384
Lloydminster R.C.S.S. Division No. 89	24,420
Lloydminster School Division No. 99	49,460
Long Lake School Division No. 30	50,986
Luther College	19,798
Maple Creek School Division No. 17	44,021
Meadow Lake School Division No. 66	106,347
Melfort School Division No. 100	49,922
Melville Comprehensive School Board	24,709
Melville School Division No. 108	17,357
Moose Jaw R.C.S.S. Division No. 22	64,961
Moose Jaw School Division No. 1	154,890
Moosomin School Division No. 9	50,748
Nipawin School Division No. 61	98,717
North Battleford R.C.S.S. Division No. 16	69,628
North Battleford School Division No. 103	76,989
Northern Lakes School Division No. 64	67,229
Northern Lights School Division No. 113	224,098
Outlook School Division No. 32	56,012
Oxbow School Division No. 51	41,434
Parkland School Division No. 63	75,768
Paynton School Division No. 102	5,280
Pense School Division No. 98	5,334
Potashville School Division No. 80	77,934
Prairie View School Division No. 74	44,239
Prairie West School Division No. 75	41,825
Prince Albert Comprehensive High School Board	61,489
Prince Albert R.C.S.S. Division No. 6	89,633
Prince Albert Rural School Division No. 56	87,947
Prince Albert School Division No. 3	122,876
Radville School Division No. 67	26,341
Regina (East) School Division No. 77	45,145
Regina R.C.S.S. Division No. 81	271,293
Regina School Division No. 4	605,675
Rivier Academy	6,227
Rosetown School Division No. 43	48,721
Saskatchewan Valley School Division No. 49	166,913
Saskatoon (East) School Division No. 41	83,768
Saskatoon (West) School Division No. 42	98,900
Saskatoon School Division No. 13	524,868
Shamrock School Division No. 38	58,930
Shaunavon School Division No. 71	41,242
Spiritwood R.C.S.S. Division No. 82	5,025
St. Gabriel's R.C.S.S. Division No. 23	10,530
St. Henry's R.C.S.S. Division No. 5	17,156
St. Olivier R.C.S.S. Division No. 12	5,214
St. Paul's R.C.S.S. Division No. 20	371,735
Swift Current Comprehensive High School	36,755
Swift Current R.C.S.S. Division No. 11	9,742
Swift Current School Division No. 94	57,268
Thunder Creek School Division No. 78	47,737
Tiger Lily School Division No. 54	50,764
Timberline School Division No. 45	51,899
Tisdale School Division No. 53	72,311
Turtleford School Division No. 65	55,085
Unity R.C.S.S. Division No. 88	10,328
Valleyview School Division No. 116	11,729
Wadena School Division No. 46	78,246
Wakaw School Division No. 48	54,937
Weyburn Central School Division No. 73	13,573
Weyburn R.C.S.S. Division No. 84	15,917
Weyburn School Division No. 97	61,125
Wilcox St. Augustine R.C.S.S. Division No. 91	16,134
Wilkie School Division No. 59	52,071
Wilkie St. George R.C.S.S. Division No. 85	9,060
Wolseley School Division No. 25	10,717
Wood River School Division No. 70	41,185
Yorkdale School Division No. 36	60,145
Yorkton R.C.S.S. Division No. 86	38,565
Yorkton School Division No. 93	88,233
Payees under $5,000	25,372
	$ 6,875,000

Education Development Support Services (Subvote 2)

Saskatoon Multilingual School	$ 8,000
University of Saskatchewan	50,000
	$ 58,000

Personal Services

Listed are individuals (excluding unionized employees) who received payments for salaries, wages, honorariums, etc. which total $2,500 or more.

Gladwell, Marnie	$	9,450
Luther, Frances		15,216

Other Payments

Listed are payees who received $20,000 or more for purposes other than grants or personal services, for example: rent, advertising, contracts, equipment, office supplies.

Balcarres School Division No. 87	$	23,457
Midwest Litho Inc.		31,708
Regina School Division No. 4		91,941
Saskatoon School Division No. 13		22,046

Energy and Mines

The Department's mandate is to promote environmentally safe development of Saskatchewan's mineral resources and to ensure a fair share of revenues to the Province from mineral resources and maximum recovery from resources.

Administrative Services (Subvote 1)

Objective

To provide administrative, personnel, and computer systems support to the Department and to assist in promoting mineral resource development.

Program Administration

This program provides internal administration, personnel services and legislative coordination; develops, coordinates and maintains computer system services within the Department, and produces, promotes, markets and distributes information on Saskatchewan resources to the resource industries and the general public.

Mineral Revenues (Subvote 10)

Objective

To ensure a fair share of revenues to the Province by collecting all of the revenues owed to the Province in a timely manner.

Program Administration

This program implements and maintains appropriate mineral revenue collecting, recording and auditing programs and maintains a mineral ownership records system.

Geology and Mines (Subvote 4)

Objective

To promote exploration and development of mineral resources through geological research and to regulate resource development of minerals.

Program Administration

This program performs geological and mineralogical studies; maintains a geoscientific data base; promotes resource development through publications, meetings, displays and individual consultations and assesses petroleum and mineral exploration results. It also monitors mining operations for conservation practices; maintains records of mining and exploration activities, production and value of sales and administers the sale of Crown lands for minerals, other than oil, gas, helium and oil shale. The program also provides royalty and economic forecasts for base metals and gold and negotiates arrangements for federal participation in mineral development.

Petroleum and Natural Gas (Subvote 8)

Objectives

To promote and regulate oil and gas exploration and development in the Province and to ensure a fair share of revenues to the Province from oil and gas.

Program Administration

This program develops and implements royalties/taxes and incentives for oil and gas resources; analyzes markets and prices of oil and gas; develops and enforces policies to ensure minimal impact on the environment related to petroleum and natural gas development and administers the petroleum and natural gas Crown mineral rights and their sale. It also promotes resource conservation, maintains a comprehensive data base related to oil and gas, and provides information and services to the industry and the public.

Resource Policy and Economics (Subvote 14)

Objectives

To promote development of mineral resources in Saskatchewan through analysis, monitoring and policy development.

To ensure a fair share of royalties and taxes to the Province from coal, metallic minerals and industrial minerals.

Program Administration

This program provides the government with direction on energy and mineral pricing, taxation, rates of development, markets, research and development, environmental issues and long term forecasting, federal/provincial issues and agreements, cost-effective recovery and utilization of resources, programs for the fossil fuel sector, tax incentives for the mineral sector, and the royalty/tax systems for industrial and metallic mineral resources.

To provide an operating subsidy to the Oil and Gas Revolving Fund (Subvote 2)

Objective

To obtain funds from the oil and gas industry and to provide certain services and regulatory functions to the industry.

Program Administration

The Oil and Gas Revolving Fund provides regulatory functions and a variety of services to the oil and gas industry. Revenues generated are retained by the Fund and serve to offset the costs of services provided. The net expenditure (recovery) for a fiscal year is a charge to the Consolidated Fund.

Energy and Mines

(thousands of dollars)

Subvote	Personal Services		Supplies & Services	Advertising	Travel	Contractual Services	Grants	Purchase of Equipment & Other Assets	Other Expenditures	Total
	General	Extraordinary								
1 Administrative Services	$ 749	$ 38	$ 964	$ 10	$ 58	$ 68	$	$ 91	$	$ 1,978
10 Mineral Revenues......................	1,167	....	38	....	59	4	....	1	....	1,269
4 Geology and Mines	1,621	....	112	1	44	31	....	7	....	1,816
8 Petroleum and Natural Gas.......	1,293	....	67	....	8	4	10	5	....	1,387
14 Resource Policy and Economics	1,187	....	96	4	49	53	2	2	....	1,393
16 Payments to Saskatchewan Property Management Corporation	....	....	835	....	....	4	....	....	....	839
2 To provide an operating subsidy to the Oil and Gas Revolving Fund	....	....	....	....	....	....	....	....	2,470	2,470
3 To provide for a net expenditure (recovery) of (from) the Oil and Gas Revolving Fund (Statutory).....	....	....	....	....	....	....	....	....	(107)	(107)
17 Members of the Executive Council (Statutory)	37	....	....	....	....	....	....	....	....	37
Total...	**$ 6,054**	**$ 38**	**$ 2,112**	**$ 15**	**$ 218**	**$ 164**	**$ 12**	**$ 106**	**$ 2,363**	**$ 11,082**

Grant Payments

Listed, by program, are grant recipients who received $5,000 or more.

Petroleum and Natural Gas (Subvote 8)

Independent Petroleum Association of Canada	$	**10,000**

Resource Policy and Economics (Subvote 14)

Payees under $5,000	$	**2,000**

Personal Services

Listed are individuals (excluding unionized employees) who received payments for salaries, wages, honorariums, etc. which total $2,500 or more.

Adams, Judith H.	$	26,748
Ashton, Kenneth E.		65,371
Balfour, Michael		64,842
Baniulis, Jane		12,972
Beck, Leslie S.		86,448
Bennett, Richard W.		52,801
Benson, Michael O.		76,113
Bernhardt, Andrew J.		57,754
Bhargava, Abha		18,474
Bhasin, Yash		47,039
Braun, Gordon Dale		76,488
Brown, Carol L.		15,162
Brown, Etna F.		42,891
Cameron, Patricia		32,470
Clayton, Raymond E.		103,518
Crocker, Helena		8,611
Cummings, Marie		34,603
Dancsok, Edward F. R.		56,241
Degenstien, David		16,893
Delaney, Gary D.		70,229
Fink, Roderich Wilfred		58,194
Fletcher, Dale G.		76,752
Forster, Margaret		71,487
French, John C.		17,173
Gent, Malcolm		57,981
Gracie, Andrew J.		62,757
Gray, Shaun		37,182
Greggains, William Randy		56,938
Guliov, Paul		67,506
Hall, Maurice W.		70,791
Hansen, Katherine M.		15,165
Harper, Charles T.		41,930
Hartman, Monica L.		62,418
Hutch, Gordon F.		76,488
Jacobson, A. Lynn		10,386
Jameson, Brenda L.		51,009
Jillings, Duncan Charles		17,085
Jones, Shelley L.		49,517
Koepke, Douglas W.		31,241
Lake, Louise C.		31,992
Lee, Norman C.		62,097
Lerner, Bruce G.		65,113
Loehr, Robert D.		24,120
Lopez, Gil B.		62,097
Loseth, Howard M.		55,236
MacDonald, Robert		73,377
MacDougall, David G.		61,813
McDonald, Bruce H.		29,269
McFadyen, Danny L.		80,698
McLean, Carol		8,888
Oxelgren, Cory		12,302
Pappas, Ted		67,506
Pelletier, Ronald J.		50,046
Penner, Hon. John		15,254
Rathwell, Janis M.		56,567
Reeves, Philip L.		71,487
Repushka, Rita S.		26,521
Richmond, Nancy		7,828
Robertson, Neil		35,206
Roske, Darwin E.		58,353
Rymes, Stephen M.		23,835
Sanders, Hal David		61,692
Schmid, Albert P.		62,097
Schwann, Pamela L.		48,258
Scott, Blaine P.		24,155
Senft, Dallas		67,506
Sibbald, Thomas I. I.		70,818
Skwara, Adeline M.		33,720
Southam, Brian L.		18,000
Stirling, Donald E.		76,488
Stolz, Horst		62,097
Swenson, Richard J.		21,356
Thackeray, Jerry Kenneth		44,130
Thiele, Kathleen M.		21,835
Thomas, David J.		69,277
Tremblay, Diane M.		23,021
Troesch, Linda M.		41,169
Wagner, Allan P.		18,990
Wall, Jason		29,899
West, Albert F.		50,046
Wheale, Sharon S.		58,072
Wilson, Bruce W.		88,779
Wilson, Malcolm A.		64,854
Yan, Jean		15,080
Youzwa, Patricia		95,289

Oil and Gas Revolving Fund

Badger, Thomas M.	$	52,004
Bernier, Leslie W.		64,950
Celis, Washington		47,592
Cunningham, Keith Edward		40,413
Dang, Joe		71,487
Ferguson, Michael D.		64,950
Gilboy, Christopher F.		62,097
Gossard, Jerry L.		75,568
Haidl, Frances		49,146
Hansen, Katherine M.		9,679
Harper, Charles T.		23,585
Hoffman, John Edward		35,795
Jacobson, A. Lynn		5,842
King, Donna L.		18,477
Koepke, Douglas W.		17,569
Kreis, L. Kim		50,952
Mak, Karen		37,069
McLean, Richard		64,950
Minto, Jeff		8,164
Paterson, Douglas F.		67,506
Rathwell, Janis M.		15,253
Ruse, Douglas C.		2,830
Rymes, Stephen M.		30,148

Personal Services — *(Concluded)*

Oil and Gas Revolving Fund — *(Concluded)*

Schlosser, Rodney L.	47,909
Sereda, Myron A.	76,752
Simmons, Garth D.	61,565
Troyer, D. Robert	54,741
Vigrass, Laurence W.	5,223
Wilhelm, Bruce D.	36,714
Wimmer, Chris H.	36,885
Wist, Floyd G.	54,777
Wolfram, Raymond L.	9,636
Wysminity, James M.	55,845

Other Payments

Listed are payees who received $20,000 or more for purposes other than grants or personal services, for example: rent, advertising, contracts, equipment, office supplies.

Information Systems Management Corporation	$ 539,580
Kilborn Western Inc.	25,000
Lobbe Technologies Ltd.	21,828
Oil and Gas Revolving Fund	2,363,239
Printco Graphics Inc.	36,809
Queen's Printer Revolving Fund	25,522
Saskatchewan Property Management Corporation	895,206
SaskTel	137,171
Vercom Systems Ltd.	207,259
WBM Office Systems (Regina) Ltd.	40,507
Zippy on Hamilton	31,618

Oil and Gas Revolving Fund

A. R. Williams Materials Handling Ltd.	$ 21,061
Information Systems Management Corporation	709,234
Printco Graphics Inc.	29,240
Saskatchewan Property Management Corporation	701,854
SaskTel	122,323
WBM Office Systems (Regina) Ltd.	21,230

Environment and Public Safety

The Department's mandate is to protect and enhance the environment in a manner that promotes the physical, economic and social well-being of the people of Saskatchewan today and in the future and to provide and maintain safety standards for industry and the general public.

Corporate Services (Subvote 1)

Objective

To provide the Department with corporate administrative, financial, human resource, system and office support services, and develop, evaluate and implement department administrative policies.

Program Administration

This program provides overall management, program planning, resource allocation and administrative support for the delivery of programs and services including purchasing, budgeting, financial reporting, payment processing, revenue collection, contract administration, Environmental Protection Fund administration, vehicle coordination, accommodation services, centralized human resources, library and record keeping, systems development and management of computer operations.

Planning and Assessment (Subvote 20)

Objective

To plan for environmental protection and enhancement, assess proposed development projects for environmental implications and coordinate the Department's legislative, policy and planning, intergovernmental, and public affairs activities.

Program Administration

This program informs prospective developers about environmental protection requirements, evaluates development activities as to environmental implications, develops and implements new environmental initiatives, and identifies economic development opportunities directly related to environmental concerns. It also coordinates education, information, public involvement and media relations.

Environmental Protection (Subvote 6)

Objective

To provide environmental protection and enforcement activities concerning air and water quality, waste management and mining and milling operations.

Program Administration

This program is responsible for prevention of air pollution, promotion of rehabilitation of polluted or disturbed lands, management of land use activities, reduction of the amount of waste requiring disposal, protection of the environment at mining and milling operations, protection of the public from hazards associated with hazardous chemicals or waste dangerous goods, and protection of water quality through establishment of objectives for water and wastewater works and by monitoring and inspection of water and wastewater works.

Public Safety (Subvote 12)

Objective

To provide safety standards and regulatory programs to industry and the general public in the field of boiler and pressure vessel installations, elevating devices and amusement rides and license people working in gas and electrical installation.

Program Administration

This program inspects all pressure vessels and boilers and related equipment; examines and licenses all power engineers, refrigeration plant operators, firemen and pressure welders; licenses contractors, employers and trades persons making gas and electrical installations, suppliers of gas and electrical equipment and propane distributors and inspects and licenses all elevating devices and amusement rides installed/operated.

Grants to organizations and persons concerned with environmental matters (Subvote 17)

Objective

To provide grants for environmental purposes.

Program Administration

This program provides grants, at the discretion of the Minister of Environment and Public Safety to environmental organizations requesting financial assistance for operating funds or to undertake projects of an environmental nature.

Grant to the Water Appeal Board (Subvote 26)

Objective

To hear and determine appeals against decisions, orders and actions made by the Water Corporation with respect to drainage complaints and drainage permit applications.

Program Administration

This program provides financial assistance to the Water Appeal Board through the form of an operating grant based on budgeted requirements. The Water Appeal Board operates as a separate autonomous entity.

Environment and Public Safety

(thousands of dollars)

Subvote	Personal Services		Supplies & Services	Advertising	Travel	Contractual Services	Grants	Purchase of Equipment & Other Assets	Other Expenditures	Total
	General	Extraordinary								
1 Corporate Services	$ 960	$ 37	$ 207	$	$ 53	$ 16	$	$ 32	$	$ 1,305
20 Planning and Assessment	1,256	49	199	281	106	216	....	9	....	2,116
6 Environmental Protection	3,131	....	496	95	423	543	....	41	....	4,729
12 Public Safety	1,103	....	203	5	155	8	....	....	....	1,474
14 Payments to Saskatchewan Property Management Corporation	....	....	849	....	....	1	....	....	....	850
17 Grants to organizations and persons concerned with environmental matters	....	....	....	....	....	....	566	....	....	566
26 Grant to the Water Appeal Board	....	....	....	....	....	....	64	....	....	64
28 Members of the Executive Council (Statutory)	8	....	....	....	....	....	....	....	....	8
Total	**$ 6,458**	**$ 86**	**$ 1,954**	**$ 381**	**$ 737**	**$ 784**	**$ 630**	**$ 82**	**$ ....**	**$ 11,112**

Grant Payments

Listed, by program, are grant recipients who received $5,000 or more.

Grants to organizations and persons concerned with environmental matters (Subvote 17)

Major Industrial Accidents Co-ordinating Committee	$	5,000
Saskatchewan Water and Waste Association Inc.		5,000
Saskatchewan Research Council		550,000
Payees under $5,000		5,900
	$	**565,900**

Grant to the Water Appeal Board (Subvote 26)

Saskatchewan Water Appeal Board	**$**	**64,000**

Ministers' Travel

Carson, Hon. Carol	$	2,932
Hodgins, Hon. Grant		7,985
Martin, Hon. G. Beattie		1,956
Petersen, Hon. Sherwin, H.		270

Personal Services

Listed are individuals (excluding unionized employees) who received payments for salaries, wages honorariums, etc. which total $2,500 or more.

Anderson, Gail M.	$	53, 319
Baird, Bernadette		30,294
Barclay, Ross		46,374
Barsi, Ronald G.		69,354
Bellamy, Shannon G.		42,720
Bitter, Brent		35,271
Bobbee, Gale		7,372
Botting, Dale W.		29,021
Chang, Victor S.		69,489
Charette, Marc-Andre		23,723
Collins, Elizabeth G.		71,013
Cooke, Leslie J.		105,844
Cooper, Lorne P.		55,960
Courtney, Peter Allan		58,069
Craig, Earl A.		48,631
Elsaesser, Donald P.		57,918
Epp, Henry T.		69,238
Erhardt, Perry		5,985
Ferris, Samuel A.		54,510
Galimberti, Thomas John		78,695
Ganong, Blaine W.		64,891
Gilmour, Roderick		7,247
Hall, Cecilia		9,763
Hanley, Paul T.		52,307
Hayward, John C.		5,153
Hislop, Darcy J.		37,668
Hnatiuk, Joseph M.		54,327
Hodgins, Grant		7,830
Iverson, Millar L.		42,792
Kellsey, Donna		52,891
Knoll, Richard P.		74,333
Korneychuk, Kyle B.		57,138
Kostiuk, Brenda		28,763
Krahe-Solomon, Monica D.		39,150
Krahn, Dorcas		9,464
Laing, Richard		58,023
Lauten, Karl P.		57,411
Lawrysyn, William L.		46,236
Lechner, Larry J.		79,576
Linnen, Harvey		73,072
Livingston, Diane A.		19,893
Maslany, Orest J.		58,170
Mather, G. Helen		13,531
Moffitt, Lorraine T.		14,314
Mutch, Graham R.		34,977
Nargang, Darryl D.		74,373
Nidesh, Mervin W.		114,583
Norton, Mervin		19,867
Olesen, Ashley		49,300
Olson, Thomas K.		62,280
Pastuch, Alice H.		21,915
Pritchard, Rick A.		55,045
Quinn, Ronald J.		57,486
Robinson, R. Scott		59,810
Ross, Malcolm K.		58,392
Ruggles, Robert G.		74,478
Russell, Gail		3,813
Saul, Lloyd S.		17,838
Schaffer, Terry L.		37,730
Schmeiser, John		46,323
Sentis, Robert R.		88,440
Sheridan, Peter L.		31,380
Sitter, Sherry		7,919
Stewart, Robert J.		62,097
Strasser, Grace		56,221
Surkan, Nancy G.		29,901
Surtees, Nicholas		74,124
Szojka, Aniko E. M.		16,483
Tarpey, Thomas P.		3,283
Trautman, Theresa M.		8,869
Volgelsang, Greg F.		42,079
Wagner, Charlene G.		37,692
Warken, Debbie L.		49,442
Will, Gordon W.		44,670
Zrymiak, William A.		62,097
Zukowsky, Ronald		69,129

Other Payments

Listed are payees who received $20,000 or more for purposes other than grants or personal services, for example: rent, advertising, contracts, equipment, office supplies.

Athabaska Airways Ltd.	$	51,109
Campbell West (1991) Ltd.		21,201
Clifton Associates Ltd.		34,040
Dome Advertising Ltd.		89,377
Dome Media Buying Services Ltd.		103,299
Enviro-Test Laboratories		22,485
Forbes Anderson Press Ltd.		52,692
Houghton Boston Printers and Lithographers Ltd.		21,259
Information Systems Management Corporation		136,258
M. R. 2 McDonald and Associates		43,712
MacPherson, Seonaid Ann		42,770
Mitton, G. Joyce		33,600
New Careers Corporation		21,470
Peat Marwick Stevenson and Kellogg		49,750
Pheonix Advertising Group Inc.		61,550
Proactive Communication Consultants		57,331
Saskatchewan Property Mangement Corporation		1,009,103
Saskatchewan Research Council		83,444
SaskTel		262,812
Schmidt, Randy		20,555
Steffen Robertson and Kirsten (B.C.) Inc.		43,230
Woodtick Wood Ltd.		36,528

Executive Council

The Department's mandate is to provide organization and record keeping services to the Premier and Government and support to the Premier in his roles as Head of Government, Chairman of Cabinet, Minister of Intergovernmental Affairs, and Head of the political party with the mandate to govern.

Administration (Subvote 1)

Objective

To provide executive administration services to the Executive Council and Department of Executive Council.

Program Administration

This program provides a coordination function between government departments, agencies and Crown corporations and Cabinet. It coordinates the overall government operations and appointments of senior executives for government departments and agencies. Also, it provides a service and control function for financial, personnel, systems development and maintenance, and space issues.

Information Services (Subvote 2)

Objective

To act as the central communications and information agency for the Government.

Program Administration

This program prepares and reviews daily and weekly news summaries/releases; acts as the distribution centre for provincial government news summaries/releases, operates the radio and television room for news conferences, and provides coordination/consultative services to departments, agencies, Crown corporations and commissions with respect to preparation of news releases/summaries.

Cabinet Secretariat (Subvote 4)

Objective

To provide secretariat support to the Executive Council.

Program Administration

This program provides a link between cabinet and departments, Crown corporations and government agencies. It also ensures processes and procedures are in place for cabinet to make fully-informed policy decisions, monitors the implementation of its decisions and coordinates government initiatives with all affected departments to insure they are developed in accordance with overall government policy.

Intergovernmental Affairs (Subvote 9)

Objective

To plan, coordinate and manage the interactions between the Government of Saskatchewan and other governments.

Program Administration

This program manages relations with the Federal Government and other provincial governments on various issues; manages Saskatchewan's international relations with particular emphasis given to trade relations as they involve the Premier, and advises the Premier and Cabinet on matters of Canadian constitutional development.

It also represents Saskatchewan Government interests in Ottawa; provides intelligence support to Intergovernmental Affairs on policy and program developments at the Federal Government level, and assists all Saskatchewan departments in their interaction with the Federal Government and reports on activities in the House of Commons, the Senate and Parliamentary Committees.

Protocol Office (Subvote 13)

Objective

To facilitate state ceremonial functions and to support Saskatchewan's trade interests and links with other governments.

Program Administration

This program facilitates the state ceremonial aspect which includes legislative openings, the Award of Merit program, and Royal Visits. It also coordinates the visits to Saskatchewan by heads of government, government ministers, diplomats, and trade missions.

Expenses of Conducting Votes under The Time Act (Subvote 7)

Objective

To provide the administrative function with respect to conducting votes.

Program Administration

This program performs the administrative function with respect to conducting votes by providing Returning Officers, Polling Officials, polls, advertising, and ballots.

Grants to planning and research institutions (Subvote 15)

Objective

To provide an annual grant to the Canadian Intergovernmental Conference Secretariat (CICS).

Program Administration

CICS was created by the federal and provincial governments to serve federal-provincial and interprovincial meetings of First Ministers, Premiers, Ministers and senior officials. CICS provides conference support services including secretaryship and liaison with delegations, preparation of briefing books and records of proceedings, the translation, and the printing and distribution of documents and media relations. The CICS is jointly funded by the federal and provincial governments. Each province's share of the budget is determined as a percentage of 50% of CICS' operational budget based on population figures. Saskatchewan's share is calculated at 4%.

Executive Council

(thousands of dollars)

Subvote	Personal Services		Supplies & Services	Advertising	Travel	Contractual Services	Grants	Purchase of Equipment & Other Assets	Other Expenditures	Total
	General	Extraordinary								
1 Administration	$ 1,509	$ 275	$ 468	$ 78	$ 115	$ 191	$	$ 174	$	$ 2,810
2 Information Services	380	28	80	....	....	....	....	....	....	488
4 Cabinet Secretariat	582	....	107	1	10	28	....	....	....	728
9 Intergovernmental Affairs	647	15	70	5	58	9	....	1	....	805
13 Protocol Office	197	....	49	24	12	21	....	....	....	303
17 Payments to Saskatchewan Property Management Corporation	....	....	818	....	....	14	....	3	....	835
15 Grants to planning and research institutions	....	....	....	....	....	....	64	....	....	64
10 Members of the Executive Council (Statutory)	57	....	....	....	....	....	....	....	....	57
Total	**$ 3,372**	**$ 318**	**$ 1,592**	**$ 108**	**$ 195**	**$ 263**	**$ 64**	**$ 178**	**$ ....**	**$ 6,090**

Grant Payments

Listed, by program, are grant recipients who received $5,000 or more.

Grants to planning and research institutions (Subvote 15)

Receiver General for Canada — Canadian Intergovernmental Conferences Secretariat	$	**63,500**

Personal Services

Listed are individuals (excluding unionized employees) who received payments for salaries, wages, honorariums, etc. which total $2,500 or more.

Achtymichuk, Margaret I.	$	39,116
Aldridge, R. Garry		45,222
Amyotte, Sharon		31,931
Archer, Dr. John H.		6,000
Bailey, Sandy		7,767
Barnes, Gordon Richard		67,242
Bennett, Sharon M.		27,972
Benson, Judith A.		5,528
Bentley, Carol		18,635
Bolen, Joan E.		7,044
Bolstad, Wesley		11,556
Boyle, Doris		2,869
Bridges, Myrna L.		25,966
Brucker, Sheila Isabelle		37,473
Carr, Joanne Elaine		36,484
Clark, Ronald S.		26,041
Dekker, Christopher M.		56,378
Denzin, Ella		45,306
Devine, Donald Grant		30,508
Dimitrijevic, Andre		98,204
Dotchin, Dave		69,288
Dotson, Craig W.		10,761
Downs, Reginald L.		30,177
Duffy, Margaret M.		12,596
Duncan, Joan H.		4,300
Dunlop, Robin H.		49,758
Dunster, Glenda L.		10,016
Easto, Donna M.		16,570
Filger, Harvey		35,966
Flottorp, Shana D.		10,710
Gamble, Becky Lou		20,017
Gilewicz, Joanne P.		32,757
Glover, Barbara L.		59,317
Gray, Yvonne		11,493
Greenberg, Louise		53,934
Hamilton, Sandra		8,956
Hartung, Debbie		8,812
Heidt, Bonita K.		42,525
Henry, Oswald		65,970
Hilton, Alan T.		66,474
Holbird, Bonnie J.		51,159
Hoyer, Patricia S.		5,570
Jackson, D. Michael		71,487
Jacobson, Gwen E.		25,353
James, Chandra		10,336
Janz, Irene D.		50,202
Johnston, James		52,334
Jones, David Kim		52,446
Karner, Marie W.		17,762
Karpinski, Joan		9,115
Kaufmann, Vonnie		21,268
Kempin, Roberta C.		10,705
Kleininger, Leann R.		6,894
Korbo, Nancy Agnes		9,308
Krichkowski, Florence		38,067
Kyba, David		16,602
Liable, Lana D.		18,799
Lusok, Sherry Lynne		29,741
Lys, Leta		32,607
MacCuish, Maureen		12,053
MacMurchy, Lisa M.		5,269
Maher-Wolbaum, Kathie		18,731
Mallo, Douglas W.		12,584
Mathur, Brijesh		41,710
Mazurak, Karen D.		30,294
McCuaig, Gail		30,294
McKenzie, Darcy		13,443
McLellan, Susan		65,736
McMillan, Donald		21,978
Milenkovic, Diana		10,261
Millar, John		22,030
Milne, Wendy		24,849
Minja, Lynn A.		82,515
Mitchell, Susan		26,716
Mohr, Joann C.		23,511
Mohr, Sara Denise		15,672
Morgan, Sandra Gail		24,750
Nelson, Shelley		16,095
Nicol, James		5,210
Olynik, Corey		54,184
Osborne, Paul		63,447
Parr, Jeffrey		20,143
Pichurski, Patricia		29,640
Popescul, Della		16,784
Pringle, Donald		48,858
Romanow, Hon. Roy J.		21,792
Rose, Hugh M.		16,570
Ruller, Sheree Lynn		30,853
Rybchuk, Donna D.		27,989
Sanchez, Monica M.		7,540
Sawchyn, Lorena K.		7,953
Schlachter, Richard		2,675
Schlosser, Shelley		14,493
Schmeichel, Dale		24,296
Schmidt, Bonnie		30,057
Schoenfeld, M. Lorelle		45,958
Searcy, Wendy D.		16,701
Shoulak, Timothy		16,570
Shpyth, Albert A.		16,434
Sigmeth, Lorelei		18,858
Simpson, Lisa M.		13,256
Skow, Douglas Peder		54,477
Sojonky, Stan		87,539
Spannier, Lawrence R.		72,797
Stecyk, Cheryl A.		16,570
Stewart, Burns M.		35,004
Storer, Barbara		14,493
Tenold, Joanne Lynn		45,125
Tkach, Mary		70,314
Toppings, Leslie J.		23,921
Tremblay, Diane M.		10,032
Ward, Wendy Jean		2,504
Weir, John W.		86,192
Weir, Margot E.		41,394
Wheale, Sharon S.		3,861
Wilkie, Myrna		4,094
Wincherauk, Don		59,470
Wolbaum, Gail P.		35,394
Yakel, Darlene		11,611
Zimmerman, Cheryl		32,718

Ministers' Travel

Devine, Hon. Donald Grant	$	19,956
Duncan, Joan H.		5,714
Romanow, Hon. Roy J.		9,139

Other Payments

Listed are payees who received $20,000 or more for purposes other than grants or personal services, for example: rent, advertising, contracts, equipment, office supplies.

Avnet Computer	$	62,839
Bogdasavich, Frank		23,225
Brown and Associates Advertising Inc.		65,443
Forbes Anderson Press Ltd.		47,270
Nancy McLean's Corporate Strategy Group		28,231
Newswatch		30,246
Northwest Digital Ltd		63,326
Prime Computer of Canada Ltd.		60,963
Printco Graphics Inc.		29,505
Saskatchewan Property Management Corporation		916,370
SaskTel		218,893
Xerox Canada Ltd.		52,455

Executive Council — Electoral Expenses

Program Services (Subvote 1)

Objective

To run provincial elections.

Program Administration

The Electoral Office is a quasi-independent agency of government with its own budget, which comes under the umbrella of the Department of Executive Council for administrative matters only. The Electoral Office is responsible for running provincial elections for the Legislature under *The Election Act* and plebiscites and referendums under *The Referendum and Plebiscite Act.*

Executive Council — Electoral Expenses

(thousands of dollars)

Subvote	Personal Services General	Personal Services Extraordinary	Supplies & Services	Advertising	Travel	Contractual Services	Grants	Purchase of Equipment & Other Assets	Other Expenditures	Total
1 Expenditure under The Election Act (Statutory)	$ 257	$ 27	$ 5,693	$ 221	$ 21	$ 369	$	$	$	$ 6,588
Total	**$ 257**	**$ 27**	**$ 5,693**	**$ 221**	**$ 21**	**$ 369**	**$ ....**	**$ ....**	**$ ....**	**$ 6,588**

Personal Services

Listed are individuals (excluding unionized employees) who received payments for salaries, wages, honorariums, etc. which total $2,500 or more.

Baker, Janice G.	$ 49,244
Berling, L. Doreen	22,736
Clarke, Cindy	28,226
Erne, Trent Pennington	16,436
Hartt, E. Jeffrey	16,547
Hrenyk, Polly B.	5,170
Krentz, Blaine	31,573
Lampard, Keith	104,247
Matthews, Shannon	7,400

Other Payments

Listed are payees who received $20,000 or more for purposes other than grants or personal services, for example: rent, advertising, contracts, equipment, office supplies.

Buffalo Narrows Airways Ltd.	$ 22,824
Dome Media Buying Services Ltd.	90,030
Electoral Office Election Expense	2,117,417
Information Systems Management Corporation	235,240
Printco Graphics Inc.	205,728
Saskatchewan Property Management Corporation	170,144
SaskTel	75,222

Family Foundation

The Department's mandate is to promote the well being of Saskatchewan people, as individuals, families and communities, through policies and programs relating to the social well-being of family relationships, cultural, physical or social development, preservation and development of archaeological, heritage or recreational resources, and improving consumer awareness.

Policy and Administration (Subvote 18)

Policy

Objective

To undertake policy development, review and research issues related to family policy, through an inter-department and a community development approach.

Program Administration

This program researches, develops, reviews, and coordinates, issues related to family policy; coordinates items for Cabinet, including legislation requests and preparation of briefing materials for the Minister and Executive Council; and supports the Department planning function.

Administration

Objective

To provide executive management, administrative and financial support.

Program Administration

This program is responsibile for budget management, financial services, property management and computer services.

Education and Marketplace Relations (Subvote 3)

Education and Extension

Objective

To facilitate learning opportunities and education resources for Saskatchewan individuals, families and communities, that enable them to develop and improve their economic and family living skills.

Program Administration

This program coordinates the development of innovative educational resource material on parenting, life skills and various consumer information; programs such as curriculum supplements, self-help kits and community education programs; and Family Forums.

Communications

Objective

To coordinate and develop an effective communication with the public and specific targets.

Program Administration

This program coordinates the development of a communication strategy and an effective interface with the public and specific targets. This includes the development of high quality public information materials.

Culture and Recreation (Subvote 19)

Sport and Recreation

Objective

To improve the quality of life for all residents by supporting sport and recreation development.

Program Administration

This program provides an overall direction to the provincial sport and recreation delivery system, ensuring equal access to quality participation opportunities for all citizens. This is done through liaison with national/provincial sport and recreation associations such as Sask Sport Inc., Saskatchewan Parks and Recreation Association, Zone Sport Councils and universities/technical institutes.

Arts and Multiculturalism

Objective

To provide leadership in the arts and multiculturalism through the coordinated development of policy, legislation and program direction.

Program Administration

This program coordinates with other government agencies (federal/provincial/municipal) and the non-government sectors, the development of policies, legislation and program direction in the arts and multiculturalism field. This includes issues that affect individual artists, arts and multicultural organizations, as well as areas such as intercultural understanding and racism.

Heritage Programs (Subvote 6)

Heritage Conservation

Objective

To ensure the conservation, management and development of heritage resources to ensure people of Saskatchewan access their full social and economic benefits.

Program Administration

This program administers the operation of the Museum of Natural History and Government House Historic Property and assists in the storage, preservation, display and maintenance of heritage items and property.

Community Development (Subvote 14)

Objective

To promote recreation as a community development strategy and to provide information to the public on issues relating to the Family Foundation.

Program Administration

This program provides consultative services, and information, and facilitates meaningful participation by individuals through communities and organizations. It assists communities in helping themselves through needs identification, coordination and promotion of programs and services.

Payments to Saskatchewan Property Management Corporation (Subvote 2)

Objective

To fund the Department's expenditure for the services relating to accommodation, mail services, photo services, records management and capital repayment.

Program Administration

This program provides support and delivery of all related services.

Grant to the Saskatchewan Branch of the Consumers' Association of Canada (Subvote 4)

Objective

To educate consumers on the dangers of credit misuse.

Program Administration

This program coordinates the development, design and implementation of a comprehensive, cost effective education strategy to increase consumer awareness of credit misuse, including public information on how to avoid credit misuse or how to solve current credit problems.

Grant to the Saskatchewan Archives Board (Subvote 11)

Objective

To manage and assist in conservation of government records, historical documents and other important references and records.

Program Administration

This program provides financial assistance to manage the conservation of government records, historical documents and manuscripts. It also provides a reference service to the public for access to these records.

Grant to the Saskatchewan Centre of the Arts (Subvote 13)

Objective

To provide a facility for various cultural activities in Saskatchewan.

Program Administration

This program provides financial assistance in the operation of the Centre of the Arts in order to provide Saskatchewan residents with the opportunity to attend various cultural activities.

Museum of Natural History (Subvote 17)

Objective

To provide a facility for historical displays for Saskatchewan people and tourists.

Program Administration

This program provides research, conservation, exhibition, education and curatorial programs aimed at a greater appreciation for and understanding of the province's natural and human history. It also provides for museum redevelopment and new development of the First Nations Gallery.

Family Foundation

Subvote	Personal Services		Supplies & Services	Advertising	Travel	Contractual Services	Grants	Purchase of Equipment & Other Assets	Other Expenditures	Total
	General	Extraordinary								
				(thousands of dollars)						
18 Policy and Administration	$ 522	$	$ 145	$ 1	$ 71	$ 52	$ 55	$ 28	$	$ 874
3 Education and Marketplace Relations	448	7	68	285	34	32	....	....	....	874
19 Culture and Recreation	677	3	69	....	75	20	1	....	....	845
6 Heritage Programs	1,289	35	108	....	42	21	519	4	....	2,018
14 Community Development...........	630	1	50	....	71	9	....	13	....	774
2 Payments to Saskatchewan Property Management Corporation	....	....	2,892	....	....	3	....	1	....	2,896
4 Grant to the Saskatchewan Branch of the Consumers' Association of Canada	....	....	....	....	....	....	10	....	....	10
11 Grant to the Saskatchewan Archives Board	....	....	....	....	....	....	1,402	....	....	1,402
13 Grant to the Saskatchewan Centre of the Arts	....	....	....	....	....	....	550	....	....	550
17 Museum of Natural History........	128	....	8	....	1	33	....	....	....	170
Total..	**$ 3,694**	**$ 46**	**$ 3,340**	**$ 286**	**$ 294**	**$ 170**	**$ 2,537**	**$ 46**	**$ ....**	**$ 10,413**

Grant Payments

Listed, by program, are grant recipients who received $5,000 or more.

Policy and Administration (Subvote 18)

Council on Social Development Regina Inc.	$ 7,350
Payees under $5,000	47,405
	$ 54,755

Culture and Recreation (Subvote 19)

Payees under $5,000	**$ 500**

Heritage Programs (Subvote 6)

John Diefenbaker Society Inc.	$ 500,000
Museum of Natural History Associates Inc.	19,000
	$ 519,000

Grant to the Saskatchewan Branch of the Consumers' Association of Canada (Subvote 4)

Consumers' Association of Canada	**$ 10,000**

Grant to the Saskatchewan Archives Board (Subvote 11)

Saskatchewan Archives Board	**$ 1,401,700**

Grant to the Saskatchewan Centre of the Arts (Subvote 13)

Saskatchewan Centre of the Arts	**$ 550,000**

Ministers' Travel

Martin, Hon. G. Beattie	$ 10,442

Personal Services

Listed are individuals (excluding unionized employees) who received payments for salaries, wages, honorariums, etc. which total $2,500 or more.

Baron, David W.	$ 58,353
Barry, April	25,852
Bathgate, Brenda L.	19,558
Borden, Ronald L.	70,725
Brunsdon, Peggy L.	45,180
Clark, William Dean	71,487
Cote, Brenda J.	52,869
Creighton Wells, Valerie L.	21,849
Daggett, Gail A.	4,800
Fudge, Paul	71,487
Germann, Carlos	54,039
Glass, Rosanne C.	48,567
Glover, Ivy Lois	4,117
Hanna, Margaret	42,957
Hardie, Rodney W.	15,189
Hedlund, Marilyn	39,256
Hoover, Shelley C.	16,129
Martin, Linda Sharon	40,873
McCreary, Gillian	74,110
Medhurst, Bruce W.	67,364
Perrins, Daniel J.	90,995
Pingert, Donald W.	47,088
Pugh, Garth C.	50,046
Rincker, June M.	54,330
Rogers, Keith A.	87,579
Schoenfeld, M. Lorelle	29,645
Smith, Marilyn J.	35,088
St. Amand, Emile J.	62,418
Storer, John E.	56,061
Szala, Brenda	31,391
Tillie, Ronald W.	50,550
Werry, William C.	64,638
Westmoreland, L. Cherie	49,803
Yaciw, Lavina D.	16,010
Zelmer, Wayne	58,387

Other Payments

Listed are payees who received $20,000 or more for purposes other than grants or personal services, for example: rent, advertising, contracts, equipment, office supplies.

Brown and Associates Advertising Inc. .. $	44,143
Dome Media Buying Services Ltd.	24,599
Fraser Designed Ltd.	30,500
Kodak Canada Inc.	23,594
M. C. Graphics Inc.	21,399
Midwest Litho Inc.	93,171
Newswatch	30,815
Quest Communications Group	24,782
Saskatchewan Property Management Corporation	2,961,260
SaskTel	153,099
Strategic Direct Marketing Inc.	29,254

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Finance

The Department's mandate is to administer various provincial taxes and grant and refund programs, arrange government financing, manage the banking, investment and public debt function and provide financial and policy analysis to the Treasury Board and Cabinet. The Department develops tax policy alternatives, provides economic forecasting and economic and social statistical data and annually produces the Budget Speech. It also assists the Government and Legislature with the responsibility of managing and accounting for public monies, and manages the Government's various pension and benefit plans.

Administration (Subvote 1)

Objective

To provide administration services to the Department and several client departments.

Program Administration

This program provides budgeting, accounting, payroll, human resources, micro-computer support, purchasing, accommodations and security. It also handles the coordination of departmental legislation and freedom of information requirements as well as government wide employee wage and salary garnishees.

Provincial Comptroller's Office (Subvote 31)

Objective

To provide assistance to the Legislature and the Government in controlling and accounting for the spending of public monies.

Program Administration

This program provides administration of the Government's central expenditure, payroll and revenue systems, and prepares the Government's financial statements and the public accounts. It also develops accounting, reporting and financial administrative policy for Treasury Board and audits federal-provincial cost sharing agreement claims.

Treasury and Debt Management (Subvote 56)

Objective

To arrange the financial requirements of the Government, Crown corporations and other agencies.

Program Administration

This program manages the provincial debt, provides an investment management service for various funds administered by the Government, Crown corporations and other agencies, manages the cash position of the Consolidated Fund and the Heritage Fund, and reports on the guaranteed debt of the Province.

Revenue Division (Subvote 6)

Objective

To administer various Saskatchewan taxes as well as several grant and refund programs.

Program Administration

This program administers the collection of consumption taxes, miscellaneous revenue sources, and various grant and refund programs, including the Mortgage Protection Plan. Activities include the licensing of vendors and collectors, provision of information and tax rulings, revenue processing, grants and refunds processing, collections and enforcement, and provision of central support services.

Economic and Fiscal Policy (Subvote 4)

Objective

To provide policy and planning analysis pertaining to economic and fiscal issues.

Program Administration

This program provides forecasts of the provincial economy, forecasts of revenues and expenditures, and analysis of fiscal and economic impacts of alternate fiscal policy measures. It also maintains data bases and publishes data on the Province including economic, social and demographic data.

Treasury Board Division (Subvote 57)

Objective

To act as staff to Treasury Board, the financial sub-committee of Cabinet.

Program Administration

This program assists Treasury Board in the financial and administrative management of government programs, the preparation of the annual budget, interim financial management issues, and establishment of budget control procedures. It also provides assistance to departments for the effective and efficient delivery of programs, and provides strategic advice to the Cabinet Committee on Collective Bargaining and on all bargaining and non-union mandate approvals.

Taxation and Intergovernmental Affairs (Subvote 58)

Objective

To design the provincial tax system and prepare tax options for Treasury Board and Cabinet.

Program Administration

This program advises Treasury Board, Cabinet, government agencies and the public regarding provincial taxation policies, researches, evaluates and develops federal-provincial fiscal arrangements, policies and proposals, and reviews the financial implications of all federal-provincial agreements.

Unforeseen and unprovided for (Subvote 59)

Objective

To provide payments for miscellaneous expenditures for which there is no appropriation of funds.

Program Administration

This program remits payment of dormant court monies deposited to the Consolidated Fund, monies deposited as a result of companies winding up, and other miscellaneous unforeseen payments for which no funds were originally appropriated.

Implementation of guarantees (Statutory) (Subvote 66)

Objective

To make payments as a result of loan guarantees requiring payment.

Program Administration

This program provides funding of loan guarantees requiring implementation and monitors all guaranteed loans to determine if future payments may be required.

Bonding of public officials (Subvote 61)

Objective

To provide all government employees with a security bond.

Program Administration

This program provides payment to the bond issuer that provides insurance for all government employees.

Miscellaneous refunds (Subvote 62)

Objective

To allow for refunds of revenue which represent an improper payment to the Government.

Program Administration

This program refunds revenue which was received in a proceeding fiscal year and which represents an improper payment to the Government.

Remissions under The Financial Administration Act (Subvote 60)

Objective

To provide for the remission of tax, penalties or interest payable, as a result of income tax.

Program Administration

This program recommends to the Minister or the Lieutenant Governor in Council that income tax be waived in situations where hardships to the taxpayer would otherwise result, or where it is conducive to the public good to do so.

Remissions under The Revenue and Financial Services Act (Subvote 22)

Objective

To provide for the remission of taxes, penalties or interest imposed under various revenue collection programs.

Program Administration

This program provides recommendations to the Minister or the Lieutenant Governor in Council that taxes, penalties or interest be waived in situations where great hardship to the taxpayer would otherwise result from revenue collection programs or where it is conducive to the public good to do so.

Interest on tax overpayments pursuant to section 56 of The Revenue and Financial Services Act (Statutory) (Subvote 51)

Objective

To provide interest to taxpayers on overpayments of Corporation Capital Tax.

Program Administration

This program ensures that taxpayers who make overpayments of Corporation Capital Tax receive interest on their overpayments.

Grants pursuant to the Family Tax Credit Assistance Regulations (Subvote 12)

Objective

To assist low income families offset the tax burden from the harmonization of the Education and Health Tax with the Goods and Services Tax.

Program Administration

This program provides payment of a refundable tax credit of up to $200 per child for low income families to offset the additional tax burden which resulted from the harmonization of the Education and Health Tax with the Goods and Services Tax.

To provide for expenditures respecting the Saskatchewan Pension Plan (Subvote 53)

Objective

To provide individuals with little or no access to private pensions or other retirement savings arrangements to contribute toward their retirement income.

Program Administration

This program provides a matching contribution of up to $300 per year as an incentive for plan members to contribute to their retirement. The match amount is based on the income of the member making the contribution.

Mortgage Protection Plan (Subvote 54)

Objective

To protect Saskatchewan residents from high mortgage interest rates by providing subsidy payments to eligible home owners.

Program Administration

This program applies to home owners with mortgage interest rates above 13.25%. Benefits are provided on a total mortgage amount of up to $50,000. A home owner's monthly assistance is the difference between the required monthly amount that is payable under the mortgage agreement and the monthly amount that would be payable based on an interest rate of 13.25%.

Payments under the Provincial Disaster Assistance Program (Subvote 49)

Objective

To provide financial assistance to claimants located in an area that has been declared eligible for assistance as a result of a natural disaster.

Program Administration

This program provides financial assistance for certain types of uninsurable losses and damage to property. In the case of a local government authority, the loss or damage must be greater than either a 3 mill levy on the taxable assessment of the local government authority or $1,000,000. In the case of individuals, small businesses, hospitals, schools and charitable organizations, the total loss in the disaster area must be at least $25,000, or a single claimant must have at least $5,000 in uninsurable damage.

Employer's contribution to the Canada Pension Plan (Subvote 63)

Objective

To provide the employer's Canada Pension Plan matching contribution for all government employees with the exception of Crown Corporations.

Program Administration

This program provides payment to the Receiver General for Canada for the employer's share of Canada Pension.

Unemployment Insurance — Employer's contribution (Subvote 64)

Objective

To provide the employer's portion of Unemployment Insurance contributions for all government employees with the exception of Crown Corporations.

Program Administration

This program provides payment to the Receiver General for Canada for the employer's share of Unemployment Insurance contributions.

Workers' Compensation Board — Employer's assessment (Subvote 67)

Objective

To provide Workers' Compensation Benefits to all employees of the Provincial Government with the exception of Crown Corporations.

Program Administration

This program provides payment to the Workers' Compensation Board for the cost of premiums to cover all Provincial Government Employees against injuries as a result of work.

Payments for Public Employees' Benefits — Administration (Subvote 32)

Objective of Program

To account for the administration costs of the Public Service Superannuation Plan.

Program Administration

This program allocates administration costs of superannuation plans to the various plans and programs. Costs are billed monthly to plans for reimbursement.

Payments under the Public Service Superannuation Plan (Statutory) (Subvote 33)

Objective

To provide superannuation allowances to public employees who have retired and to the dependents of deceased superannuates.

Program Administration

This program administers the daily operation of a number of superannuation plans.

Employer's matching contribution to the Public Employees' (Government Contributory) Superannuation Plan (Statutory) (Subvote 40)

Objective

To provide a matching contribution towards members' superannuation allowances.

Program Administration

This program administers the payments of superannuation allowance to public employees.

Early Retirement Supplement — Public Employees' Superannuation Plan (Subvote 74)

Objective

To provide for benefit payments to early retirees who were members of the Public Employees' Superannuation Plan.

Program Administration

This program administers the payments of superannuation allowances to public employees who were retired early.

Cost of living bonus for superannuates and widows of superannuates (Subvote 34)

Objective

To provide a minimum pension allowance to retired government employees and widows of these employees.

Program Administration

This program provides a cost of living bonus of at least $100 per month to retired government employees and the widows of these employees.

Employer's assessment for the Disability Income Plan (Subvote 42)

Objective

To provide a level of income protection during periods of occupational or total disability to certain public employees.

Program Administration

The plan is self-insured and is managed by the Public Employees' Benefits Agency. The administration process of adjudicating claims, issuing payments and claimant status reviews are performed by a private administrator. The Public Employees' Benefits Agency handles inquiries and audits the remittance of associated fees.

Employer's contribution for the Employees' Group Life Insurance Plan (Subvote 43)

Objective

To provide comprehensive life insurance coverage to certain public employees.

Program Administration

Administration services are provided by a private administrator. The Public Employees' Benefits Agency handles inquiries and audits the remittance of associated fees.

Employer's contribution for the Public Employees' Dental Plan (Subvote 44)

Objective

To promote good dental health among public employees' by reducing costs for preventive, routing and major dental services.

Program Administration

Claims are adjudicated and processed for payment by a private administrator. The Public Employees' Benefits Agency handles inquiries and audits the remittance of associated fees.

Payments to the Judges of the Provincial Court Superannuation Fund pursuant to subsection 27(3) of The Provincial Court Act (Statutory) (Subvote 41)

Objective

To provide retirement allowances to judges employed by the Province.

Program Administration

This program administers a formula pension plan which provides pensions based on average salary and years of service as a judge or magistrate. Calculations and administration are assigned to the Public Employees' Benefits Agency.

To provide for a net expenditure (recovery) of (from) the Public Employees' Benefits Agency Revolving Fund (Statutory) (Subvote 73)

Objective

To allow for the payment and recovery of the pension and benefits administration costs from participating programs.

Program Administration

The Public Employees' Benefits Agency Revolving Fund administers payments, allocation of costs and recoverable bill amounts for individual superannuation plans. Revenue generated serves to offset the costs of providing benefits to participating programs. The net expenditure (recovery) for a fiscal year is a charge to the Consolidated Fund.

Minister of Finance's contribution to Members of the Legislative Assembly Superannuation Fund (Statutory) (Subvote 46)

Objective

To provide a pension to Members of the Legislative Assembly.

Program Administration

This program consists of two pension plans administered by the Public Employees' Benefits Agency: a unit benefit (formula) plan requiring additional funding for superannuation allowances and a money purchase plan requiring matched contributions.

To provide for payments to the Municipal Employees' Superannuation Fund pursuant to section 46 of The Municipal Employees' Superannuation Act. (Subvote 65)

Objective

To provide funding for allowances to superannuated rural secretaries.

Program Administration

This program administers the payments of superannuation allowances to superannuated rural secretaries.

Finance

(thousands of dollars)

Subvote	Personal Services		Supplies & Services	Advertising	Travel	Contractual Services	Grants	Purchase of Equipment & Other Assets	Other Expenditures	Total
	General	Extraordinary								
1 Administration	$ 1,442	$ 93	$ 457	$ 535	$ 104	$ 697	$	$ 116	$	$ 3,444
31 Provincial Comptroller's Office	3,058	....	2,240	....	12	24	....	100	....	5,434
56 Treasury and Debt Management	1,361	....	553	....	18	241	....	45	....	2,218
6 Revenue Division	4,658	....	1,005	1	227	87	....	59	....	5,037
4 Economic and Fiscal Policy	654	....	133	....	34	2	....	70	....	893
57 Treasury Board Division	1,865	46	360	....	26	50	....	157	....	2,504
58 Taxation and Intergovernmental Affairs	571	....	61	....	38	6	....	16	....	692
59 Unforeseen and unprovided for	....	....	....	....	....	625	....	....	6	631
66 Implementation of guarantees (Statutory)	....	....	....	....	....	....	1	....	....	1
61 Bonding of public officials	....	....	14	....	....	....	....	....	....	14
62 Miscellaneous refunds	....	....	....	....	....	....	....	....	92	92
60 Remissions under The Financial Administration Act	....	....	....	....	....	....	....	....	71	71
22 Remissions under The Revenue and Financial Services Act	....	....	....	....		....	....	....	135	135
51 Interest on tax overpayments pursuant to section 56 of The Revenue and Financial Services Act (Statutory)	....	....	....	....	....	....	....	....	383	383
70 Payments to Saskatchewan Property Management Corporation	....	....	2,972	....	....	81	....	145	....	3,198
12 Grants pursuant to the Family Tax Credit Assistance Regulations	....	....	....	....	....	....	6,470	....	....	6,470
53 To provide for expenditures respecting the Saskatchewan Pension Plan	1	....	16	31	....	40	7,719	173	1,768	9,748
54 Mortgage Protection Plan	....	....	....	....	....	....	1,878	....	....	1,878
49 Payments under the Provincial Disaster Assistance Program	....	....	....	....	....	19	85	....	....	104
71 Members of the Executive Council (Statutory)	44	....	....	....	....	....	....	....	....	44
63 Employer's contribution to the Canada Pension Plan	....	....	....	....	....	....	....	....	6,908	6,908
64 Unemployment Insurance — Employer's contribution	....	....	....	....	....	....	....	....	12,142	12,142
67 Workers' Compensation Board — Employer's assessment	....	....	....	....	....	....	....	....	3,338	3,338
32 Payments for Public Employees' Benefits — Administration	....	....	....	....	....	454	....	....	....	454
33 Payments under the Public Service Superannuation Plan (Statutory)	....	....	....	....	....	....	....	....	73,747	73,747

40 Employer's matching contribution to the Public Employees' (Government Contributory) Superannuation Plan (Statutory)	....	....	....	....	....	....	....	....	12,451	12,451
74 Early Retirement Supplement — Public Employees' Superannuation Plan	....	....	....	....	....	....	....	....	72	72
34 Cost of living bonus for superannuates and widows of superannuates	....	....	....	....	....	....	....	....	1	1
42 Employer's assessment for the Disability Income Plan	....	....	....	....	....	....	....	....	667	667
43 Employer's contribution for the Employees' Group Life Insurance Plan	....	....	....	....	....	....	....	....	514	514
44 Employer's contribution for the Public Employees' Dental Plan	....	....	....	....	....	....	....	....	1,799	1,799
41 Payments to the Judges of the Provincial Court Superannuation Fund pursuant to subsection 27(3) of The Provincial Court Act (Statutory)	....	....	....	....	....	....	....	....	399	399
73 To provide for a net expenditure (recovery) of (from) the Public Employees' Benefits Agency Revolving Fund (Statutory)	....	....	....	....	....	....	....	....	(81)	(81)
46 Minister of Finance's contribution to Members of the Legislative Assembly Superannuation Fund (Statutory)	....	....	....	....	....	....	....	....	2,193	2,193
65 To provide for payments to the Municipal Employees' Superannuation Fund pursuant to section 46 of The Municipal Employees' Superannuation Act	....	....	....	....	....	....	....	....	6	6
Total	**$ 13,654**	**$ 139**	**$ 7,811**	**$ 567**	**$ 459**	**$ 2,326**	**$ 16,153**	**$ 881**	**$ 116,611**	**$ 158,601**

Grant Payments

Listed, by program, are grant recipients who received $5,000 or more.

Implementation of guarantees (Statutory) (Subvote 66)

Payees under $5,000	$	1,000

Grants pursuant to the Family Tax Credit Assistance Regulation (Subvote 12)

Receiver General for Canada	$	6,469,757

To provide for expenditure respecting the Saskatchewan Pension Plan (Subvote 53)

Saskatchewan Pension Plan Government Matching Contributions	$	7,719,000

Mortgage Protection Plan (Subvote 54)

Mortgage Protection Plan Payments	$	1,878,156

Payments under the Provincial Disaster Assistance Program (Subvote 49)

Harmon Fred	$	5,848
Leer, John		5,146
Lincoln, Randy		6,854
Melchior, George		5,546
Oestreicher, Leonard		7,427
Rankin, Kevin and Rankin, Kelly		7,651
Switzer, Robert		7,844
Tytlandsvik, Dale		8,106
Payees under $5,000		30,859
	$	85,281

Personal Services

Listed are individuals (excluding unionized employees) who received payments for salaries, wages, honorariums, etc. which total $2,500 or more.

Allan, Margaret C.	$	37,005
Anderson, Patricia		20,571
Bahr, Joanne Adele		38,802
Bahsler, Beverly		42,954
Baker, Harry D.		4,457
Baldwin, William Daniel		78,363
Bayda, Christopher Edward		58,239
Becker, Grant		60,091
Bellinger, Anne E.		35,399
Bettcher, Brian		41,640
Biech, Walter A.		77,423
Bierd, Sharon L.		38,131
Biesenthal, Bonnie Lynn		31,644
Boczulak, Denise A. M.		42,053
Borland, K. Jane		12,209
Brockman, Joanne		52,470
Carlberg, Melanie K.		9,920
Charlton, Marilyn E.		21,786
Clemmensen, Adrianne D.		11,201
Currie, Douglas		50,835
Cyca, Gregory J.		52,179
Davidson, Joanne P.		49,437
Davis, Lynette M.		26,389
Demyen, Mitchell J.		14,163
Dennett, Alan A.		65,364
Dobson, Myrna		37,369
Dobson, Robert J.		47,691
Doherty, Kevin		48,526
Dorsch, Doug		40,852
Dotson, Craig W.		20,770
Douglas, Raelynn		22,880
Elsworth, J. Richard		47,595
Ellis, Robert D.		71,487
Engel, Vivian A. F.		29,889
Epp, Micheal		9,325
Fennuk, Elaine J.		30,294
Fergusson, David James		12,924
Fettig, Kevin		19,953
Fiessel, Leonard		55,437
Fodey, Dolores P.		27,774
Folk, Colleen		7,995
Fontaine, Gisele		12,145
Fornwald, Anna-Marie		39,465
Gartner, Gerald J.		66,792
Gass, Don		16,200
Gould, Dennis		62,418
Graham, James Everett		67,845
Gray, Bruce G.		39,276
Gugulyn Derrick		18,139
Haverstock, Rae O.		72,611
Healy, Elisabeth T.		38,211
Hecht, Chris D.		71,376
Hepworth, Lorne H.		21,356
Hodgson, Neil S.		69,252
Hoeving, Peter E.		40,536
Hogan, Jennifer		17,753
Hoover, Bill C.		53,442
Horosko, Linda		62,705
Hue, Rickie		39,060
Hunter, Gordon E.		58,221
Hynd, Frederick Roy		68,894
Jocelyn, Gary L.		58,353
Johannsson, Margaret E.		60,228
Johnson, Eric		39,258
Jones, Gordon Kenneth		68,193
Jones, William Davern		100,977
Kennedy, Morgan J.		62,418
Kleckner, Eleanor M.		17,811
Knecht, Peter J.		74,573
Koop, Donald		78,327
Kos, Lois Elaine		39,879
Koshman, Debbie F.		67,885
Kraus, Gerald G.		89,621
Kroll, Duncan L.		17,650

Personal Services — *(Concluded)*

Kruzeniski, Georgina K.	18,838
Lambert, Douglas A.	71,487
Laurans, Kelly D.	64,356
Law, John P.	79,626
Laxdal, Glenn	40,146
Lesperance, Michelle	14,490
Litzenberger, Harold	67,506
Lockert, Laura	10,509
Loraas, Marsha K.	51,198
Lowe, Karen	19,772
Ludwig, F. James	17,924
MacCuish, Maureen	5,937
Macza, Denise	47,366
Mader, L. Bruce	40,775
Malhiot, Calvin D.	40,650
Marchuk, Darlene R.	25,226
Marisi, Patti	49,113
Marshall, James H.	82,551
Martin, Christopher E.	39,465
Massier, Margaret I.	30,500
Maurer, Trevor	8,371
McGregor, Kirk D.	84,183
McKillop, Richard	80,716
McLaughlin, John F.	63,942
McMahon, Ronald C.	69,288
McMillan, Donald K.	56,346
McMurchie, Garfield J.	64,284
Meachem, Roxane	36,390
Meades, Randall	6,686
Miller, Lyle	50,066
Mills, Patricia L.	20,409
Mitchell, Michael W.	21,522
Mock, Kim Gordon	44,565
Moore, Henry Russell	76,488
Morton, William A.	67,207
Nelson, James P.	68,331
Nicol, James	42,805
O'Byrne, Catherine G.	35,539
O'Donnell Margot	46,847
O'Grady-McGillivray, Lois	39,240
Olineck, Melodie	40,650
Owen, Norman K.	56,809
Oxtoby, Bonnie Lee	47,069
Packman, Gregory W.	67,506
Palmer, Randy D.	63,390
Paton, Terry Edwin	74,901
Polowyk, Dennis	84,453
Pomfret, Donna M.	52,305
Prager, Joel	76,869
Pratt, David A.	65,583
Prudun, Layne Michiline	31,104
Pryde, James T.	62,361
Radigan, Paul D.	54,147
Raedeke, Cindy	46,623
Raths, Paul F.	56,838
Rawlings, Jeannene A.	62,418
Read, Shirley J.	63,436
Rintoul, Kathy T.	30,937
Robinson, W. Murray	72,611
Rog, Leonard S.	89,871
Ronyk, Reginald N.	68,869
Rubinoff, Dave	20,933
Ruhr, Debra C.	16,720
Schafer, Murray H.	72,966
Schmalenberg, Dawn	27,796
Schwartz, Sheldon Neil	79,690
Shaw, Holly	36,431
Sigurdson, Dale G.	61,893
Smith, David	17,488
Spinivas, Arun	42,459
Stepan, Sandra L.	12,166
Summers, Patricia F.	21,874
Suwala, Patricia	44,820
Swystun, Blair	63,303
Taylor, Lori E.	47,208
Tchorzewski, Hon. Edwin L.	17,433
Thacyk, Lois L.	16,410
Trautman, Theresa M.	4,985
Tretiak, Lana	41,631
Tuck, Marlene	28,393
Van Sickle, William R.	78,092
Veikle, Glen	46,850
Wagman, Janet Ann	26,242
Wakabayaski, Arthur	125,150
Walker, Blake	67,800
Warawa, Ted	19,955
Williams, Korola	46,146
Wood, Elaine M.	55,161
Woulds, Barry L.	126,966
Wright, John T.	106,214
Wright, Moira	26,584
Wright, Nancy	47,914
Young, Alfredo	47,142

Public Employees' Benefits Agency Revolving Fund

Bahr, Perry	45,606
Buchanan, Jeanine	30,294
Haacke, Susan Holly A.	52,488
Morgan, Kathy	43,881
Smith, Brian L.	76,488
Walde, Kent	48,702
Wild, Dave K.	59,397

Ministers' Travel

Hepworth, Hon. Lorne H.	$	18,242
Hopfner, Michael A.		344
Tchorzewski, Hon. Edwin L.		7,485

Other Payments

Listed are payees who received $20,000 or more for purposes other than grants or personal services, for example: rent, advertising, contracts, equipment, office supplies.

American Management Systems Canada Inc.	$	79,970
Bank of Montreal		46,769
Bird, David (Estate of)		150,000
Bird, Michael (Estate of)		150,000
Brigdens Printers and Publishers		209,021
Canadian Imperial Bank of Commerce		72,491
Charlton Communication Inc.		227,412
Cominco Ltd.		109,014
Compushare Ltd.		78,450

Other Payments — *(Concluded)*

Computerland	27,896
Conference Board of Canada	31,070
Crowntek Business Centres Inc.	21,400
Decima Research Ltd.	75,500
Deloitte and Touche	28,223
Doell, Murray (Estate of)	150,000
Dome Advertising Ltd.	42,498
Dome Media Buying Services Ltd.	277,004
GDS and Associates Systems Ltd.	136,525
General Recorders Ltd.	84,687
Goldman, Sachs and Co.	121,150
Harris Adacom Inc.	97,609
Haugen, Art (Estate of)	150,000
IBM Canada Ltd.	37,132
Information Systems Management Corporation	2,273,493
Integral	23,320
Judges of the Provincial Court Superannuation Plan	399,207
Kwik Kopies Ltd.	42,087
Livingston, Robert M.	21,285
Lloyd, E. Roy	39,155
Members of the Legislative Assembly Superannuation Plan	2,193,325
Minister of Finance	489,356
Montreal Trust Co.	22,143
Musketeer Energy Ltd.	44,396
Nancy McLean's Corporate Strategy Group	109,813
Paul's Business Machines (Regina) Ltd.	43,032
Phoenix Advertising Group Inc.	60,460
Pontikes, Ken	29,799
Printco Graphics Inc.	123,223
Public Employees Dental Plan	1,798,970
Public Employees Disability Income Plan	716,862
Public Employees Group Life Insurance Plan	514,198
Public Employees Superannuation Plan	12,347,089
Public Service Superannuation Plan	73,437,770
Receiver General for Canada — Canada Pension Plan	6,907,805
Receiver General for Canada — Unemployment Insurance	12,142,442
Regina, City of	70,581
Royal Bank of Canada	324,128
S.G.E.U. Income Protection Plan	127,439
Saskatchewan Government Insurance	26,575
Saskatchewan Pension Plan Government Matching Contributions	1,768,000
Saskatchewan Property Management Corporation	3,584,871
SaskEnergy Corporation	42,204
SaskTel	423,874
SHL Systemhouse Inc.	218,047
Southam Paragon Graphics	38,436
Strategic Direct Marketing Inc.	231,289
Telerate Canada Inc.	26,048
Transition Group Inc.	52,430
TTL Computer Concepts Inc.	20,670
Turbo Resources Ltd.	21,645
WBM Office Systems (Regina) Ltd.	225,076
Workers' Compensation Board	3,337,429
Xerox Canada Ltd.	116,501

Public Employees' Benefits Agency Revolving Fund

Alexander Consulting Group Ltd.	24,310
Eckler Partners Ltd.	24,227
Information Systems Management Corporation	24,481
James P. Marshall Inc.	121,566
Receiver General for Canada	57,808
SaskTel	28,556
SHL Systemhouse Inc.	144,341
William M. Mercer Ltd.	219,080

Finance — Servicing the Public Debt — Government Share

Interest on Public Debt — Government Share (Subvote 1)

Objective

To ensure all interest due on Consolidated Fund debt is paid on the due date.

Program Administration

This program provides funding for interest on debt issued for the purpose of the Consolidated Fund.

Fees and Commissions on Public Debt — Government Share (Subvote 3)

Objective

To ensure all costs associated with the issuance of Consolidated Fund debt is paid.

Program Administration

This program provides funding for all costs associated with the issuance of Consolidated Fund debt.

Finance — Servicing the Public Debt — Government Share

Interest on Public Debt — Government Share (Statutory) (Subvote 1)	$	506,033,587
Fees and Commissions on Public Debt — Government Share (Statutory) (Subvote 3)		(3,961,663)
Total	**$**	**502,071,924**

Schedule of Payments

Interest on Debentures

Agricultural Service Centres Agreement Debentures Various %, Various Maturity Dates	$	125,573
Saskatchewan 9.33% Debentures Due April 9, 1991		6,712,782
Saskatchewan 10-10¼% Debentures Due May 1, 1991 or 98		4,643,333
Saskatchewan 9% Debentures Due December 30, 1991		7,650,000
Saskatchewan 11.26% Debentures Due March 1, 1992		11,485,300
Saskatchewan 7⅞% Debentures Due July 25, 1992		4,822,483
Saskatchewan 9¼% Debentures Due March 24, 1993		9,250,000
Saskatchewan 5¼% Debentures Due April 1, 1993		210,000
Saskatchewan 8.653% Debentures Due May 29,1993		3,539,349
Saskatchewan 10¼% Debentures Due November 10, 1993		5,125,000
Saskatchewan 10.05% Debentures Due November 10, 1993		5,011,233
Saskatchewan 10½% Debentures Due February 23, 1994		28,875,000
Saskatchewan 10½% Debentures Due April 15, 1994		6,616,438
Saskatchewan 10% Debentures Due November 21, 1994		36,206,849
Saskatchewan 12¼% Debentures Due June 5, 1995		36,750,000
Saskatchewan 8⅛% Debentures Due June 12, 1995		3,840,880
Saskatchewan 7.30% Debentures Due June 28, 1995		4,238,245
Saskatchewan 5½% Debentures Due October 1, 1995		220,000
Saskatchewan 11.70% Debentures Due November 1, 1995		1,364,688
Saskatchewan 10.75% Debentures Due February 21, 1996		26,875,000
Saskatchewan 9¾% Debentures Due April 16, 1996		16,087,500
Saskatchewan 9% Debentures Due September 17, 1996		25,650,000
Saskatchewan 9% Debentures Due December 11, 1996		9,569,340
Saskatchewan 10.906% Debentures Due April 8, 1997		5,015,033
Saskatchewan 9.34% Debentures Due October 22, 1997		34,297,786
Saskatchewan 9.583% Debentures Due November 27, 1997		9,152,676
Saskatchewan 8.014% Debentures Due February 17, 1998		13,969,428
Saskatchewan 10% Debentures Due May 1, 1998		722,250
Saskatchewan 9⅞% Debentures Due July 6, 1999		12,343,750
Saskatchewan 11¼% Debentures Due July 12, 2000		39,375,000
Saskatchewan 8.98% Debentures Due August 17, 2000		18,815,874
Saskatchewan 10% Debentures Due January 18, 2010		22,500,000
Saskatchewan 10¼% Debentures Due April 10, 2014		16,855,342
Saskatchewan 5⅛% CMHC Mortgage Due December 1, 2015		109,126
Saskatchewan 9⅜% Debentures Due December 15, 2020		10,835,400
Saskatchewan 9⅛% Debentures Due February 15, 2021		20,966,000
Debentures issued to the Canada Pension Plan Investment Fund Various %, Various Maturity Dates		11,436,125
	$	**471,262,783**

Interest on Temporary Loans

Royal Bank of Canada	$	165,089
Payees under $20,000		1,437
	$	**166,526**

Discount on Promissory Notes

Province of Saskatchewan Promissory Notes	**$**	**68,618,278**

Interest Received from Crown Corporation

Interest on Short term Promissory Notes	**$**	**(44,798,425)**

Other Interest

Bank of Montreal	$	51,476
Bank of Nova Scotia		37,652
Farm Purchase Program Fund		23,191
Fish and Wildlife Development Fund		207,164
Forest Renewal and Development Fund		242,140
Municipal Employees' Superannuation Commission (Sask.)		62,566
Public Employees Dental Plan		545,366
Public Employees Superannuation Plan		67,802
Public Trustee Office Account		118,200
Queen's Bench Court Accounts		829,697
Royal Bank of Canada		28,895
Saskatchewan Grain Car Corporation		156,303
Saskatchewan Student Aid Fund		3,152,539
Saskatchewan Wetland Conservation Corporation		51,058
Saskatchewan Crop Insurance Corporation		2,149,169
Saskatchewan Heritage Foundation		20,160
Saskatchewan Liquor Board		2,482,926
Teachers' Superannuation Fund		25,382
Toronto Dominion Bank		147,663
Tripartite Beef Administration Board		78,297
Valley View Centre Patients Trust Account		20,715
Payees under $20,000		286,064
	$	**10,784,425**

Total Interest	**$**	**506,033,587**

Fees and Commissions

Exchange Loss (Gain) on Foreign Currency Debt	**$**	**(12,364,949)**
Commission and Miscellaneous Debt Issue Expenses	**$**	**14,206,197**
Discount (Premium) on Debentures	**$**	**(5,802,911)**

Health

The Department's mandate is to protect and improve the health of the people of Saskatchewan by either providing or funding the provision of a variety of health services. It provides administrative support and delivery of health programs and services including: hospitals, ambulance, special care and personal care homes, home care, mental health, community health, northern health services, medical care insurance, prescription drugs, laboratory and disease control services, alcohol and drug treatment and prevention services and health promotion.

General Administration (Subvote 1)

Objective

To provide financial advice and administrative support services to department programs.

Program Administration

This program provides financial management advice, budget preparation, revenue and expenditure accounting and forecasting, internal audit, procurement of goods and mail services, space and accommodation services, development of administrative and management policies, and coordinates departmental activities regarding the *Freedom of Information and Protection of Privacy Act.*

Information Systems (Subvote 57)

Objective

To plan, coordinate and support information systems development and the implementation of computer technology within the Department.

Program Administration

This program provides the Department with maintenance of an information systems strategic plan establishment of policies and standards concerning computer technology and procedures, coordination of all hardware and software acquisitions, coordination of microcomputer user support and liaising with outside agencies and vendors concerning the acquisition of computer hardware, software and resources.

Human Resources and Health Compensation (Subvote 5)

Objective

To provide human resource services to the Department, including consultation, staff development and fee negotiations with professional groups.

Program Administration

This program provides consultative and support services in the areas of employee relations, organization design, classification, compensation, recruitment, employee benefits and records management. The program also provides a consulting service to assist in resolving management problems, develops a strategy to address corporate staff development priorities, branch and individual needs, prepares a staff development plan and coordinates and delivers staff development programs. It also delivers the Department bursary program and participates with branch managers in the negotiating of professional contracts, for example physiotherapists and dentists.

Health Education and Promotion (Subvote 56)

Objective

To deliver information to the public on health policies, programs and services, health and lifestyle issues; and to provide educational and resource centre support.

Program Administration

This program develops, delivers and evaluates the Department's editorial and paid communications plans and strategies for programs, initiatives and issues. It provides consulting, administrative support and delivery of department programs and services including communications plans and strategies for individual programs, community and sponsorship grants, library services for health staff and professionals, distribution of health promotion material and displays, and programs to raise the awareness of community development and its benefits.

Policy and Health Economics (Subvote 14)

Objective

To provide health policy development and economic analysis and evaluation support services within the Department.

Program Administration

This program provides activities such as: conducting economic analyses and evaluations of health care programs, assessing alternate health care delivery systems, coordinating the development of departmental legislation, developing policy proposals concerning human resources in the health sector, providing coordination and analytic service for interprovincial planning processes and providing related support services to senior management.

Community Health Prevention Services (Subvote 8)

Objective

To promote prevention of diseases and disabilities and to help protect, maintain and improve people's health by providing community-based health services.

Program Adminstration

This program provides services such as epidemiological monitoring, public health nursing, public health inspection, nutrition counselling, early childhood psychology, speech and language therapy, and dental health education. These services are delivered at the community level throughout the Province through a network of ten health regions. This program also provides financial assistance in the form of grants to the cities of Regina and Saskatoon for preventative health services and to other non-government organizations involved in prevention activities.

Community Health Treatment Services (Subvote 4)

Objective

To provide treatment, rehabilitation and health support services in communities.

Program Administration

This program provides central direction and coordination of a variety of community-based programs including physiotherapy and occupational therapy, chiropody, Saskatchewan Aids to Independent Living and the Saskatchewan Hearing Aid Plan. It also provides funding and direct delivery of physiotherapy, occupational therapy and chiropody services.

Saskatchewan Hearing Aid Plan (Subvote 11)

Objective

To provide Saskatchewan residents with professional audiological services.

Program Administration

This program provides through clinics: comprehensive hearing testing, counselling and education services, hearing aid fittings and related technical services, repair services and quality aids at reduced costs, loaner aids at no charge, and hearing aids to hearing-impaired preschool children.

Saskatchewan Aid to Independent Living (Subvote 35)

Objective

To provide aids and related services to assist handicapped and disabled residents of Saskatchewan.

Program Administration

This program administers and directs the delivery of a series of universal and extended benefits programs providing the following services to eligible beneficiaries: free loaners, repair and recycle of assorted mobility, environmental, respiratory and vision aids. It also provides cost coverage of prosthetics, orthotics, home oxygen therapy supplies, non-formulary drugs, medical supplies, incontinence supplies and specialized rehabilitation equipment.

Vital Statistics and Health Registration (Subvote 15)

Objective

To register births, marriages, deaths, divorces, adoptions and name changes, and to maintain a central registry of Saskatchewan residents who are eligible for health care benefits.

Program Administration

The program issues certificates upon application and payment of prescribed fees as legal proof of vital events such as births, marriages, deaths and name changes. A statistical database is maintained and updated daily, as a central registry of residents who are eligible for health care benefits. Eligible residents are issued plastic health services cards.

Laboratory and Disease Control Services (Subvote 18)

Objective

To detect health threats, to aid in early diagnosis of illness, to permit timely treatment of illnesses, and to diagnose, treat and prevent tuberculosis.

Program Administration

This program operates laboratories that perform tests on specimens received from hospitals and physicians and on samples collected for environmental monitoring purposes. It also prepares statistics on the incidence of communicable disease. The program distributes vaccines to hospitals, doctors' offices, health regions and other medical centres. It also manages the Tuberculosis Control Program, including identification, treatment, monitoring, education and prevention and provides research and assessment of the adverse and beneficial effects of drugs on the population.

Mental Health Services (Subvote 20)

Objective

To ensure access to a comprehensive range of mental health services.

Program Administration

This program provides mental health professionals for community based mental health services, operates acute care inpatient mental health centres, licenses approved mental health care homes and funds and coordinates the activities of a variety of organizations which provide mental health services and research.

Medical Care Insurance Administration (Subvote 42)

Objective

To administer the payment structure and process for various health care professionals.

Program Administration

This program administers fee negotiation and consultations with various professional associations, establishes assessment rules for claims processed under the programs and maintains a comprehensive statistical system used to process claims, accumulates various data and a professional review process.

Hospital and Ambulance Administration (Subvote 43)

Objective

To provide an administrative program and financial support services for rural and urban hospitals and the planning and construction of health care facilities.

Program Administration

This program administers the Saskatchewan Hospital Services Plan, including funding for base, regional, large and small community hospitals, the Saskatchewan Cancer Foundation, community clinics, integrated facilities, road and air ambulance services, out-of-province hospital services on behalf of Saskatchewan residents, and other organizations providing related health services.

The program provides direction and assistance to communities in identifying and planning their future health care needs in order to achieve an integrated approach to developing health care facilities.

Prescription Drug Plan Administration (Subvote 44)

Objective

To make prescribed drugs more affordable, while ensuring quality, availability, and therapeutic effectiveness.

Program Administration

This program administers claims processing policies and procedures, the pharmacy claims processing network maintains a comprehensive database in order to adjudicate and pay for prescription drug claims, determine the consumer share of prescription cost at the time of dispensing, guarantee maximum prices from manufacturers and establish maximum wholesale mark-ups, pharmacy mark-ups, and pharmacy dispensing fees. It also develops education programs, prepares quality assurance and quality of care initiatives, provides in-house drug use studies, and conducts research projects with outside agencies.

Continuing Care Administration (Subvote 50)

Objective

To develop and maintain long-term health care services ranging from institutional care to community-based support services provided in the home.

Program Administration

This program administers the Home Care Program, Special-Care Homes Program, and licensing of private care homes. It is responsibile for program consultation, monitoring of program standards, development of program initiatives and policies, and providing leadership in managing long-term care.

Northern Health Services (Subvote 47)

Objective

To provide community-based health services to the people of northern Saskatchewan.

Program Administration

This program provides community-based administration and delivery of a variety of health services including primary care, public health nursing, mental health services, physician services, children's dental services, home care, public health inspection, nutrition counselling, speech and language pathology and health education.

Payments to Saskatchewan Property Management Corporation (Subvote 58)

Objective

To manage the administrative services provided to the Department by Saskatchewan Property Management Corporation.

Program Administration

This program provides for the provision by Saskatchewan Property Management Corporation for a variety of services which support operations including facilities rental, mail services, record management, photo services and other administrative support services.

Grants in support of health services (Subvote 9)

Objective

To support and enhance the delivery of health services at the local community level with special emphasis on prevention and education.

Program Administration

This program provides financial assistance to local health groups, societies, associations, foundations, health centres, educational organizations, councils, federations, health units and universities to assist them in providing health related services within the Province.

Grant to the Saskatchewan Alcohol and Drug Abuse Commission (Subvote 27)

Objective

To provide leadership and services in prevention, recovery, community action, and research to reduce alcohol and other drug problems.

Program Administration

This program provides funding for a variety of health services including preventive education and community mobilization, screening and assessment services, addiction/chemical abuse recovery, research and training. It also provides program and financial administration services. All services are designed to help individuals, families and communities address problems related to substance abuse.

Payments for Hospital Services (Subvote 29)

Objective

To fund payments for hospital and other insured health services provided to beneficiaries.

Program Administration

This program provides funding for insured health services to beneficiaries provided by in-province hospitals, community health centres and private practice physiotherapists, out-of-province and out-of-country hospitals, the Canadian Red Cross Society blood transfusion service and blood fraction products and grants to various health-related third party agencies.

Grants to Hospitals under The Hospital Revenue Act (Subvote 31)

Objective

To distribute the hospital revenue tax levies to eligible hospitals.

Program Administration

Hospital revenue tax levies paid by municipalities are distributed to eligible hospitals based on the insured days of services provided to residents of the municipalities which have paid the tax levy.

Grants to Hospitals — Repayment of principal and interest on capital loans from the Saskatchewan Property Management Corporation (Capital) (Subvote 60)

Objective

To manage and provide financial assistance for the repayment of capital loans for construction and renovation of hospitals in the Province.

Program Administration

This program provides funding for the repayment of principal and interest on capital loans to Saskatchewan Property Management Corporation on behalf of Saskatchewan hospitals.

Grants to support the medical education system (Subvote 38)

Objective

To provide financial assistance for clinical services provided through the College of Medicine, University of Saskatchewan by interns, residents and faculty members.

Program Administration

This program provides funds for post-graduate education salaries for interns and residents providing service in Saskatchewan hospitals, the service component of some faculty members of the College of Medicine, and certain other service related projects associated with medical education.

Grant to the Saskatchewan Cancer Foundation (Subvote 40)

Objective of Program

To provide financial assistance for the development and operation of cancer programs.

Program Administration

This program provides grants to the Saskatchewan Cancer Foundation to support delivery of Saskatchewan's cancer control programs and services including operation of the Saskatoon Cancer Centre and the Allan Blair Memorial Clinic, operation of the Screening Program for Breast Cancer, maintenance of the Saskatchewan Cancer Registry and selection and coordination of all cancer-related clinical trials and research. The program also provides training of Radiation Therapy Technologists and grants to health professional organizations for cancer education services.

Grants for health research (Subvote 39)

Objective

To support research in the health field and to assist in the training, recruitment and retention of health care professionals.

Program Administration

This program provides grants for researchers involved in basic and applied health research, to support teaching in the College of Medicine, and for attracting and retaining highly qualified health care professionals.

Grants for mental health services (Subvote 45)

Objective

To support organizations involved in the delivery of mental health services, mental health awareness promotion and the training of mental health professionals.

Program Administration

This program provides grants for a variety of mental health related purposes including community based organizations that provide vocational rehabilitative and residential services to persons with psychiatric disabilities, psychiatric patient self help groups, organizations involved in informing the public about the nature of mental illness and to support professional training in mental health related areas.

Grants and allowances for ambulance services (Subvote 49)

Objective

To ensure access to emergency medical transportation to all Saskatchewan residents.

Program Administration

This program provides financial assistance to emergency medical transporters by funding district ambulance boards and ambulance operators based on an established funding formula, subsidising road ambulance trips for senior citizens, and funding air transportation costs which are paid by the program and patients are billed a user fee.

Grants and allowances for Home Care (Subvote 53)

Objective

To help individuals remain independent at home by providing acute, palliative and supportive care to supplement the support provided by the family and community.

Program Administration

This program provides financial assistance to home care districts and other health agencies which provide services for home care health care related purposes, including assessment and care coordination, nursing, homemaking, meals and minor home maintenance required to ensure client safety.

Grants and allowances for Special Care Services (Subvote 54)

Objective

To ensure that appropriate long-term institutional care is available to people who need more care and supervision than is available in their own homes.

Program Administration

This program provides financial assistance for special care homes, long term care hospital beds, and for adult day care programs. It also provides funds to agencies responsible for assessing clients for placement in special-care homes in Regina and Saskatoon and to agencies assessing individuals for placement in personal care homes across the Province.

Grants to Special Care Facilities — Repayment of principal and interest on capital loans from the Saskatchewan Property Management Corporation (Capital) (Subvote 61)

Objective

To manage and provide funding for the repayment of capital loans for construction and renovation of Special Care Homes in the Province.

Program Administration

This program provides funding for the repayment of principal and interest on capital loans to Saskatchewan Property Management Corporation on behalf of Special Care Homes.

Saskatchewan Medical Care Insurance — To provide for a provincial grant (Subvote 28)

Objective

To provide medical care insurance coverage to Saskatchewan residents for services provided by physicians, chiropractors and optometrists and for certain dental services.

Program Administration

This program provides funding for insured services provided by practitioners, on a fee-for-service basis in accordance with established fee schedules and assessment rules.

Saskatchewan Prescription Drug Plan — To provide for a provincial grant (Subvote 34)

Objective

To administer a province wide network to process and adjudicate prescription drug claims and to determine the consumer share of prescription cost at the time of dispensing.

Program Administration

This program provides financial assistance for the processing and payment of prescription drug accounts submitted by participating pharmacies and eligible families.

Payments under the Children's Dental Plan (Subvote 62)

Objective

To improve the dental health of children by funding preventive and treatment services.

Program Administration

This program provides funding to the College of Dental Surgeons for provision of dental services to children ages five to thirteen inclusive, in southern Saskatchewan. (The Children's Dental Plan for northern Saskatchewan is administered by Northern Health Services.)

A comprehensive scope of preventive and treatment services is embodied in the payment schedule. Dentists in private practice bill the College on a fee-for-service basis.

Payments under the Supplementary Health Services Program (Subvote 63)

Objective

To provide payment for non-insured health services to people nominated for supplementary coverage by Social Services and other specified groups.

Program Administration

Covered services include medical examinations and reports requested by Social Services, dental treatment, optical services, non-formulary prescription drugs, most medical supplies and appliances prescribed by physicians which are not provided under other assistance programs, emergency road ambulance, and other medically related transportation in the northern district.

Health

(thousands of dollars)

Subvote	Personal Services		Supplies & Services	Advertising	Travel	Contractual Services	Grants	Purchase of Equipment & Other Assets	Other Expenditures	Total
	General	Extraordinary								
1 General Administration	$ 1,727	$ 95	$ 277	$	$ 93	$ 179	$	$ 19	$	$ 2,390
57 Information Systems	481	....	3,680	....	14	441	....	186	....	4,802
5 Human Resources and Health Compensation	844	....	29	3	8	7	....	13	....	904
56 Health Education and Promotion	785	....	244	600	40	147	50	10	....	1,876
14 Policy and Health Economics	721	....	113	5	15	50	....	52	....	956
8 Community Health Prevention Services	11,625	....	1,194	42	1,051	86	....	139	....	14,137
4 Community Health Treatment Services	2,216	....	313	6	195	53	257	8	....	3,048
11 Saskatchewan Hearing Aid Plan	1,037	....	1,136	1	74	13	....	36	....	2,297
35 Saskatchewan Aid to Independent Living	177	....	7,656	....	6	3,536	....	452	....	11,827
15 Vital Statistics and Health Registration	1,731	....	640	7	51	8	....	4	....	2,441
18 Laboratory and Disease Control Services	5,291	6	5,905	27	105	1,234	107	321	....	12,996
20 Mental Health Services	25,737	40	7,163	66	696	603	....	72	882	35,259
42 Medical Care Insurance Administration	3,980	....	1,530	1	26	16	....	11	....	5,564
43 Hospital and Ambulance Administration	3,350	25	593	1	120	390	....	48	....	4,527
44 Prescription Drug Plan Administration	936	....	565	28	14	101	....	9	....	1,653
50 Continuing Care Administration	1,987	13	261	10	86	41	....	10	....	2,408
47 Northern Health Services	2,652	....	2,814	16	292	363	....	77	....	6,214
58 Payments to Saskatchewan Property Management Corporation	....	....	17,737	....	....	244	....	....	....	17,981
9 Grants in support of health services	....	....	....	....	....	....	4,570	....	....	4,570
27 Grant to the Saskatchewan Alcohol and Drug Abuse Commission	....	....	....	....	....	....	15,938	....	....	15,938
29 Payments for Hospital Services	....	....	3,097	....	....	....	673,976	....	....	677,073
31 Grants to Hospitals under The Hospital Revenue Act	....	....	....	....	....	....	680	....	....	680
60 Grants to Hospitals — Repayment of principal and interest on capital loans from the Saskatchewan Property Management Corporation (Capital)	....	....	....	....	....	....	34,504	....	....	34,504

38 Grants to support the medical education system	....	....	....	....	....	....	15,018	....	....	15,018
40 Grant to the Saskatchewan Cancer Foundation	....	....	....	....	....	....	25,925	....	....	25,925
39 Grants for health research	....	....	....	....	....	....	3,176	....	....	3,176
45 Grants for mental health services	....	....	....	....	....	....	2,146	....	....	2,146
49 Grants and allowances for ambulance services	....	....	2,412	....	1,131	....	8,981	....	....	12,524
53 Grants and allowances for Home Care	....	....	....	....	....	3	32,434	....	....	32,437
54 Grants and allowances for Special Care Services	....	....	....	....	....	....	229,288	....	....	229,288
61 Grants to Special Care Facilities — Repayment of principal and interest on capital loans from the Saskatchewan Property Management Corporation (Capital)	....	....	....	....	....	....	1,858	....	....	1,858
28 Saskatchewan Medical Care Insurance — To provide for provincial grant	....	....	....	....	....	....	285,267	....	....	285,267
34 Saskatchewan Prescription Drug Plan — To provide for a provincial grant	....	....	....	....	....	....	91,365	....	....	91,365
62 Payments under the Children's Dental Plan	....	....	10,346	....	....	....	....	....	....	10,346
63 Payments under the Supplementary Health Services Program	....	....	5,834	....	1,995	....	....	....	....	7,829
59 Members of the Executive Council (Statutory)	44	....	....	....	....	....	....	....	....	44
Total	**$ 65,321**	**$ 179**	**$ 73,539**	**$ 813**	**$ 6,012**	**$ 7,515**	**$1,425,540**	**$ 1,467**	**$ 882**	**$1,581,268**

Grant Payments

Listed, by program, are grant recipients who received $5,000 or more.

Health Education and Promotion (Subvote 56)

University of Saskatchewan	$	25,000
Payees under $5,000		24,780
	$	**49,780**

Community Health Treatment Services (Subvote 4)

University of Saskatchewan	$	254,008
Payees under $5,000		3,088
	$	**257,096**

Laboratory and Disease Control Services (Subvote 18)

Regina General Hospital	$	10,055
Royal University Hospital		9,494
Saskatchewan Lung Association		30,000
Saskatoon City Hospital		8,887
Payees under $5,000		48,401
	$	**106,837**

Grants in support of health services (Subvote 9)

Aids Regina	$	7,000
Aids Saskatoon		8,000
Canadian Mental Health Association in Saskatchewan		15,912
Canadian National Institute for the Blind		45,000
Canadian Nurses Association		5,000
Canadian Public Health Association		10,400
College of Physicians and Surgeons of Saskatchewan		30,000
Family Service Bureau of Regina		15,000
Heart and Stroke Foundation of Saskatchewan		15,000
Hittline Regina Inc.		7,249
McKenzie Infant Care Centre		25,000
Moose Jaw YM-YWCA		5,000
North Central Health Centre		34,020
Regina, City of		1,768,267
Saskatchewan Association of Rural Municipalities		13,000
Saskatchewan Head Injury Association		15,000
Saskatchewan Institute on Prevention of Handicaps		105,000
Saskatchewan Lung Association		8,250
Saskatchewan Physical Education Association		15,000
Saskatchewan Registered Nurses Association		10,912
Saskatoon Community Health Unit		1,884,357
Saskatoon, City of		40,000
Schizophrenia Society of Saskatchewan Incorporated		15,000
St. John Ambulance Saskatchewan Council		24,680
University of Alberta		47,704
University of Regina		15,000
University of Saskatchewan		279,757
Payees under $5,000		105,293
	$	**4,569,801**

Grant to the Saskatchewan Alcohol and Drug Abuse Commission (Subvote 27)

Saskatchewan Alcohol and Drug Abuse Commission	**$**	**15,938,000**

Payments for Hospital Services (Subvote 29)

Alberta Health Care Insurance Plan	$	16,144,563
Allan Blair Memorial Clinic		14,541
American International Hospital		8,275
Arborfield Union Hospital		646,383
Assiniboia Union Hospital		1,727,109
B. C. Ministry of Health		4,628,533
Balcarres Union Hospital		1,328,399
Battlefords Union Hospital		15,529,787
Bayfront Medical Center		20,864
Beechy Union Hospital		655,220
Bengough Union Hospital		699,386
Benito Medical Nursing Unit		37,344
Bienfait-Coalfields Union Hospital		434,994
Big River Union Hospital		1,092,672
Biggar Union Hospital		1,609,059
Birch Hills Memorial Union Hospital		818,707
Borden Union Hospital		665,152
Border Union Hospital		652,779
Broadview Union Hospital		1,122,743
Brock Union Hospital		1,375,989
Buffalo General Hospital		5,097
Cabri Union Hospital		915,840
Canadian Blood Agency		40,331
Canadian Co-ordinating Office for Health Technology Assessment		14,122
Canadian Organic Replacement Register		10,900
Canadian Red Cross Society		8,100,016
Canadian Standards Association		13,975
Canora Union Hospital		2,751,145
Carrot River Union Hospital		1,025,381
Casa Grande Regional Medical Center		8,001
Catholic Health Association of Saskatchewan		80,000

Grant Payments — *(Continued)*

Payments for Hospital Services (Subvote 29) — *(Continued)*

Central Butte Union Hospital	1,457,598
Chandler Regional Hospital	8,998
Children's Hospital of Philadelphia	75,714
College of Physicians and Surgeons of Saskatchewan	11,300
Community Health Services (Saskatoon) Association Ltd.	4,711,110
Community Health Services (Wynyard and District) Association Ltd.	360,867
Community Health Services Association (Regina) Ltd.	1,678,484
Coronach Union Hospital	690,614
Craik Community Hospital	642,998
Cupar Union Hospital	711,246
Cut Knife Union Hospital	649,139
Davidson Union Hospital	947,856
Deaconess Medical Center	5,309
Delisle Community Health and Social Centre	107,088
Desert Hospital	13,699
Desert Samaritan Hospital	59,263
Desert Springs Hospital	6,615
Dinsmore Union Hospital	859,269
Dodsland Union Hospital	629,486
Eastend Union Hospital	708,086
Eatonia Union Hospital	717,477
Eisenhower Medical Center	8,533
Eston Union Hospital	1,037,064
Fidyk, Kathleen	21,840
Fillmore Union Hospital	1,090,848
Flin Flon General Hospital	3,057,600
Foam Lake Union Hospital	1,038,668
Gainsborough Union Hospital	949,117
Good Samaritan Medical Center	12,487
Goodsoil Union Hospital	996,596
Government of the Northwest Territories	104,376
Government of the Yukon Territorial Treasurer	6,292
Grampian Health Board Aberdeen Royal Infirmary	8,606
Grenfell Union Hospital	804,441
Grossmont Hospital	7,523
Gull Lake Union Hospital	717,332
Hafford Union Hospital	860,346
Hemet Valley Medical Center	12,417
Herbert-Morse Union Hospital	904,525
Hodgeville Community Health and Social Centre	66,258
Holy Family Hospital	12,109,928
Home Care Saskatoon District No. 45 Inc.	113,856
Hospital Services Commission of Prince Edward Island	6,911
Hudson Bay Union Hospital	1,176,685
Humana Hospital	14,964
Humana Hospital — Med City Dallas	33,682
Imperial Union Hospital	682,613
Indian Head Union Hospital	1,205,834
Indiana University Hospital	82,023
Invermay-Canora Union Hospital	647,390
Ituna Union Hospital	747,013
John C. Lincoln Hospital	5,304
Johns Hopkins Hospital	38,613
Kamsack Union Hospital	3,171,347
Kelvington Union Hospital	1,191,607
Kerrobert Union Hospital	1,354,189
Kincaid Union Hospital	635,607
Kindersley Union Hospital	2,822,943
Kinistino Union Hospital	866,703
Kipling Memorial Union Hospital	1,448,630
Knapp Medical Center	31,786

Kyle-White Bear Union Hospital	866,201
La Loche St. Martins Hospital	1,276,282
La Ronge Hospital	1,807,118
Lady Minto Union Hospital	705,197
Lafleche Union Hospital	686,702
Lampman Union Hospital	951,310
Langenburg Union Hospital	1,180,470
Lanigan Union Hospital	1,394,308
Leader Union Hospital	1,126,042
Leoville Union Hospital	909,826
Leroy Community Health and Social Centre	56,040
Lions Eye Bank of Saskatchewan, Inc.	31,625
Lloydminster and District Community Health Services Association Ltd.	59,140
Lloydminster Hospital	3,689,538
Loon Lake Union Hospital	936,979
Lucky Lake Union Hospital	843,417
Lutheran General Hospital	27,472
Maidstone Union Hospital	1,353,684
Manitoba Health Service Commission	3,326,080
Mankota Union Hospital	841,437
Maple Creek Union Hospital	1,476,153
Maryfield Community Health and Social Centre	71,621
McAllen Medical Center	9,879
Meadow Lake Union Hospital	3,707,852
Med Center One	5,176
Medical Center Hospital	9,702
Medical Center Rehabilitation Hospital	9,219
Melfort Union Hospital	6,835,757
Mercy Memorial Medical Center	7,009
Mercy Regional Medical Center	27,456
Mesa General Hospital Medical Center	25,956
Mesa Lutheran Hospital	75,332
Methodist Hospital	174,122
Midale Union Hospital	432,871
Milden Union Hospital	672,174
MIS Group	30,662
Montmartre Union Hospital	799,555
Moose Jaw Union Hospital	16,621,213
Moosomin Union Hospital	3,194,785
Mossbank Community Health and Social Centre	47,317
National Jewish Center	43,169
Neilburg and District Union Hospital	699,672
Neudorf Community Health and Social Centre	28,599
New Brunswick Minister of Finance	28,734
Newfoundland Exchequer	9,985
Nipawin Union Hospital	5,693,652
Nokomis Union Hospital	916,782
Norquay-Canora Union Hospital	750,504
North Valley Hospital	8,700
Northern Montana Hospital	5,483
Northwest Hospital	7,314
Nova Scotia Minister of Finance	46,895
Outlook Union Hospital	1,095,661
Oxbow Union Hospital	867,424
Pangman Union Hospital	719,579
Paradise Hill Union Hospital	941,065
Ponteix Union Hospital	611,685
Porcupine-Carragana Union Hospital	982,781
Porter Memorial Hospital	51,425
Preeceville Union Hospital	1,684,997
Prince Albert Co-operative Health Centre	3,740,321
Providence Hospital	9,442,675
Provincial Treasurer of Alberta	24,026
Quill Lake Community Health and Social Centre	54,330
Rabbit Lake Union Hospital	731,049

Grant Payments — *(Continued)*

Payments for Hospital Services (Subvote 29) — *(Concluded)*

Radville Community Hospital		949,709
Raymore Community Health and Social Centre		36,273
Receiver General for Canada		10,031
Receiver General for Canada — Ft. Qu'Appelle Indian Hospital		2,499,185
Redvers Union Hospital		1,141,173
Regie De L'Assurance Maladie Du Quebec		525,960
Regina General Hospital		69,671,532
Riverside Memorial Union Hospital		1,263,320
Rochester Methodist Hospital		70,441
Rockglen Union Hospital		654,713
Rose Valley Union Hospital		1,014,466
Rosetown Union Hospital		2,438,811
Rosthern Union Hospital		2,214,422
Royal University Hospital		102,362,945
San Joaquin Community Hospital		18,111
Saskatchewan Abilities Council		628,716
Saskatchewan Health Care Association		1,123,941
Saskatoon Cancer Clinic		49,256
Saskatoon City Hospital		42,927,742
Saskatoon Health Board		450,681
Scottsdale Memorial Hospital		23,196
Shaunavon Union Hospital		1,474,376
Shellbrook Union Hospital		1,577,213
Sheridan Memorial Hospital		6,747
Shih, Se Hua		6,477
Smeaton Union Hospital		644,726
South Saskatchewan Hospital Centre Pasqua Division		46,746,958
South Saskatchewan Hospital Centre Plains Division		44,770,756
Spalding Union Hospital		724,713
Spiritwood Union Hospital		1,242,274
St. Anthony's Hospital		1,533,091
St. Elizabeth's Hospital		5,413,442
St. Joseph's General Hospital		7,400,952
St. Joseph's Hospital of Gravelbourg		1,609,980
St. Joseph's Hospital of Lestock		1,151,725
St. Joseph's Hospital of Macklin		996,692
St. Joseph's Hospital of Minot		27,015
St. Joseph's Hospital of Ile a La Crosse		1,718,521
St. Mary's Hospital		379,696
St. Mary's Hospital of Reno		7,270
St. Michael's Hospital		962,852
St. Paul's Hospital		51,367,138
St. Peter's Hospital		5,088,688
St. Walburg Union Hospital		754,933
Stanford University Hospital		37, 804
Strasbourg Community Health and Social Centre		146,307
Straub Clinic and Hospital		9,849
Swift Current Union Hospital		13,255,599
Texas Children's Hospital		9,377
The Children's Hospital		122,117
Theodore Union Hospital		1,004,576
Tisdale Union Hospital		3,112,667
Treasurer of Ontario		4,158,866
Trinity Hospital		39,335
United Hospital		15,608
Unity Union Hospital		1,351,730
University of Minnesota Hospital and Clinic		6,295
University of New Mexico Hospital		13,164
University of Saskatchewan		642,351
Uranium City Municipal Hospital		1,453,115
Valley Baptist Medical Center		14,060
Valley Hospital Medical Center		10,828
Valley Lutheran Hospital		141,613
Vanguard Union Hospital		587,392
Vasquez, Orlando		12,884
Victoria Union Hospital		18,001,834
Wadena Union Hospital		1,566,602
Wakaw Union Hospital		1,536,456
Walter O. Boswell Memorial Hospital		13,603
Wascana Rehabilitation Centre		20,643,228
Watrous Union Hospital		1,282,166
Watson Union Hospital		793,253
Wawota Memorial Union Hospital		753,903
Weyburn Union Hospital		6,069,960
Whitewood-Moosomin Union Hospital		696,686
Wilkie Union Hospital		1,413,496
Willis-Knighton Medical Center		8,282
Willow Bunch Community Health and Social Centre		64,200
Wolseley Memorial Union Hospital		1,070,104
Wynyard Union Hospital		1,310,864
Yakima Valley Memorial Hospital		6,979
Yorkton Union Hospital		20,676,598
Yuma Regional Medical Center		19,064
Zenon Park Community Health and Social Centre		70,495
Payees under $5,000		512,038
	$	**711,147,413**
Less: Reimbursement — Reciprocal Billings, and Recoveries		37,170,925
	$	**673,976,488**

Grants to Hospitals under The Hospital Revenue Act (Subvote 31)

Holy Family Hospital	$	29,804
La Loche St. Martins Hospital		7,198
Providence Hospital		48,261
Regina General Hospital		25,032
Royal University Hospital		206,592
Saskatoon City Hospital		27,779
South Saskatchewan Hospital Centre Pasqua Division		19,903
South Saskatchewan Hospital Centre Plains Division		15,501
St. Joseph's Hospital of Ile a La Crosse		9,488
St. Paul's Hospital		217,482
Swift Current Union Hospital		6,142
Victoria Union Hospital		6,105
Payees under $5,000		61,101
	$	**680,388**

Grants to Hospitals — Repayment of principal and interest on capital loans from the Saskatchewan Property Management Corporation (Capital) (Subvote 60)

Battlefords Union Hospital	$	67,488
Canadian Red Cross Society Saskatchewan Division		124,569
Dinsmore Union Hospital		81,870
Evergreen Health Centre		98,401
Fillmore Union Hospital		269,053

Grant Payments — *(Continued)*

Grants to Hospitals — Repayment of principal and interest on capital loans from the Saskatchewan Property Management Corporation (Capital) (Subvote 60) — *(Concluded)*

Gainsborough Union Hospital	111,715
Gull Lake Union Hospital	94,359
Hudson Bay Union Hospital	508,710
Indian Head Union Hospital	52,918
Kelvington Union Hospital	40,537
Kinistino Union Hospital	70,379
Kyle and District Health Centre	330,112
L. Gervais Memorial Health Centre	91,343
Lafleche Union Hospital	130,146
Lloydminster Hospital	1,129,668
Loon Lake Union Hospital	66,932
Lucky Lake Union Hospital	48,118
Maidstone Union Hospital	631,064
Melfort Union Hospital	150,805
Milden Union Hospital	112,208
Moose Jaw Union Hospital	98,764
Nipawin Union Hospital	916,605
Regina General Hospital	4,552,939
Saskatchewan Cancer Foundation	2,132,338
Saskatoon City Hospital	678,094
Shaunavon Union Hospital	79,056
South Saskatchewan Hospital Centre Pasqua Division	1,058,274
St. Elizabeth's Hospital	26,848
St. Paul's Hospital	8,083,653
St. Walburg Union Hospital	72,828
Theodore Union Hospital	165,083
University Hospital	5,385,326
Victoria Union Hospital	196,226
Wadena Union Hospital	27,124
Wascana Rehabilitation Centre	5,572,715
Watrous Union Hospital	558,856
Watson Union Hospital	300,487
Weyburn Union Hospital	11,429
Yorkton Union Hospital	376,199
Payees under $5,000	531
	$ 34,503,770

Grants to support the medical education system (Subvote 38)

Saskatchewan Health Care Association	$ 60,400
University of Saskatchewan	14,957,982
	$ 15,018,382

Grant to the Saskatchewan Cancer Foundation (Subvote 40)

Saskatchewan Cancer Foundation	**$ 25,925,000**

Grants for health research (Subvote 39)

Saskatchewan Cancer Foundation	$ 312,000
Saskatchewan Health Research Board	1,500,000
University of Saskatchewan	1,364,398
	$ 3,176,398

Grants for mental health services (Subvote 45)

Autism Resource Centre	$ 172,680
By Ourselves Inc.	43,440
Crocus Co-operative of Saskatoon	72,220
Lakeland Council for Personal Development	19,530
Mental Health Association in Saskatchewan	502,910
Mobile Crisis Services Inc.	213,680
Phoenix Residential Society	162,620
Portage Self Help Group Inc.	17,340
Rainbow Youth Centre	115,140
Regina Recovery Homes Inc.	267,010
Saskatoon Crisis Intervention Services Inc.	228,090
Saskatoon Housing Coalition Inc.	115,300
Saskatoon Society for Autism	78,110
Share Inc.	62,380
Society for Involvement of Good Neighbours Inc.	11,010
Thunder Creek Rehabilitation Association	19,630
University of Regina	21,740
University of Saskatchewan	22,740
Payees under $5,000	500
	$ 2,146,070

Grants and allowances for ambulance services (Subvote 49)

Assiniboine Road Ambulance Association Board	$ 155,539
Battlefords' Area Municipal Road Ambulance District Board	234,906
Beaver River Ambulance District Board	8,967
Beechy-Demaine Ambulance District Board	12,958
Bengough Union Hospital Ambulance District Board	44,081
Big River Road Ambulance District Board	25,850
Biggar Area Municipal Road Ambulance District Board	73,688
Blaine Lake and Surrounding District Ambulance Association Board	77,703
Borderline Road Ambulance District Board	39,992
Cabri Union Hospital Ambulance District Board	23,756

Grant Payments — *(Continued)*

Grants and allowances for ambulance services (Subvote 49) — *(Continued)*

Canora Road Ambulance District Association Board	173,734
Central Butte and District Ambulance Association Board	61,176
Coronach Area Road Ambulance District Board	17,688
Coteau Hills Ambulance Service Board	20,823
Craik Area Municipal Road Ambulance District Board	10,125
Cudworth Area Municipal Road Ambulance District Board	38,609
Cupar Area Municipal Road Ambulance District Board	35,030
Cut Knife Area Municipal Road Ambulance District Board	21,204
Davidson Municipal Road Ambulance District Board	55,910
Delisle Community Ambulance District Board	26,008
Dodsland-Plenty Area Municipal Road Ambulance District Board	8,503
Eastend Union Hospital Ambulance District Board	18,848
Esterhazy and Area Municipal Road Ambulance District Board	77,472
Eston Union Hospital Ambulance District Board	42,490
Fillmore Municipal Road Ambulance District Board	33,912
Flin Flon Saskatchewan Road Ambulance District Board	37,026
Fort Qu'Appelle Municipal Road Ambulance District Board	93,940
Frontier Municipal Road Ambulance District Board	20,484
Gateway Road Ambulance District Board	22,903
Gravelbourg Municipal Road Ambulance District Board	39,316
Gull Lake Union Hospital Ambulance District Board	27,663
Herbert-Morse Municipal Road Ambulance Service District Board	32,614
Hudson Bay Area Municipal Road Ambulance District Board	34,883
Humboldt and District Municipal Road Ambulance Association Board	117,312
Indian Head Union Hospital District Board	92,188
Ituna and District Road Ambulance Association	14,229
Ituna and District Road Ambulance Association Board	42,687
Kamsack Union Hospital Ambulance District Board	89,278
Kelvington Municipal Road Ambulance District Board	93,519
Kerrobert and District Road Ambulance Association Board	53,097
Kindersley and Area Municipal Road Ambulance District Board	82,668
Kipling and District Road Ambulance Services Board	66,945
Kyle-White Bear Union Hospital Ambulance District Board	16,260
Lampman and District Road Ambulance	17,185
Langenburg Union Hospital Road Ambulance District Board	48,026
Lanigan and District Ambulance Association	44,822
Last Mountain Ambulance District Board	64,189
Leader Area Municipal Road Ambulance District Board	52,543
Leroy Area Municipal Road Ambulance District Board	12,061
Lloydminster Area Municipal Road Ambulance District Board	101,721
Lucky Lake Ambulance Association Board	9,421
Macklin and Area Municipal Road Ambulance District	19,031
Maidstone Union Hospital Ambulance District Board	34,590
Maple Creek Union Hospital District Board	55,535
Meadow Lake Municipal Road Ambulance District Board	119,580
Melfort Union Hospital Road Ambulance District Board	147,998
Melville Area Ambulance District Board	119,596
Monet-Elrose Volunteer Ambulance District Board	13,603
Moose Jaw Area Municipal Road Ambulance District Association Board	413,319
Moose Mountain Road Ambulance District Board	72,440
Moosomin District Road Ambulance Association Board	138,686
Mount Hope Road Ambulance District Board	28,872
Neilburg and District Ambulance Board	17,958
Neilburg and District Ambulance	5,986
Nipawin and District Regional Ambulance District Board	162,992
Nokomis and Area Road Ambulance District Board	34,660
Northern Road Ambulance District No. 1 Inc.	97,998
Northern Six Municipal Road Ambulance District Board	35,403
Northwest Ambulance District Board	102,595
Outlook Ambulance District Board	47,298
Oxbow Area Municipal Road Ambulance District Board	49,380
Pangman Union Hospital Municipal Road Ambulance District	28,690
Ponteix Area Municipal Road Ambulance District Association Board	41,498
Porcupine and Area Road Ambulance	36,478
Prairie Road Ambulance District Association Board	72,208
Prince Albert Area Municipal Road Ambulance District Board	354,144
Quill Plains Ambulance District Board No. 67	69,196
Rural Municipality Laird-Waldheim Ambulance District Board	11,669
Rabbit Lake Area Municipal Road Ambulance District Board	7,441
Radville and District Municipal Road Ambulance Association Board	13,058
Redvers Union Hospital Municipal Ambulance District Board	37,327
Regina Area Municipal Road Ambulance District Board	801,130
River Bend Ambulance District Board	24,180
Rosetown Area Municipal Road Ambulance District Board	67,338
Rosthern Union Hospital Road Ambulance District Board	79,949
Saskatchewan Ambulance Association	10,000

Grant Payments — *(Continued)*

Grants and allowances for ambulance services (Subvote 49) — *(Concluded)*

Saskatoon Area Ambulance District Board	827,119
Shamrock Road Ambulance District Association Board	192,980
Shaunavon Union Hospital Ambulance District Board	69,038
Shell Can Road Ambulance Association Board	41,174
Soo Line Municipal Road Ambulance District Board	21,846
South Central Road Ambulance District Board	186,343
South Eastern Saskatchewan Road Ambulance Association Board	148,257
Spiritwood Area Road Ambulance District Board	80,103
Stoughton and District Road Ambulance District Board	39,599
Swift Current Municipal Road Ambulance District Board	206,188
Thirty-three Forty-eight Road Ambulance District Board	7,648
Tisdale Municipal Road Ambulance Association Board	123,899
Touchwood Hills Road Ambulance Association Board	50,556
Unity Area Municipal Road Ambulance District Board	57,860
Wakaw Area Municipal Road Ambulance District Board	40,660
Watrous Municipal Road Ambulance District Board	38,236
Wawota-Maryfield Road Ambulance District Board	36,583
Weyburn and District Road Ambulance Association Board	191,084
Whitewood District Road Ambulance Board	45,939
Wilkie Union Hospital Ambulance District Board	71,104
Wolseley Municipal Road Ambulance District Board	72,959
Wynyard and District Ambulance Association Board	118,297
Yellowhead Ambulance Area Board	14,126
Yorkton and District Ambulance Association Board	253,579
Payees under $5,000	8,422
	$ 8,981,377

Grants and allowances for Home Care (Subvote 53)

Battlefords and District No. 24 Home Care Inc.	$ 942,008
Beauval Home Care Services Inc.	60,545
Beechy-Eston District No. 18 Home Care Inc.	212,708
Biggar and District No. 22 Home Care Inc.	248,911
Buffalo Narrows Home Care Inc.	86,658
Cannington Home Care District No. 11 Corporation	380,262
Canora Home Care District No. 35 Inc.	528,095
Country Valley Homecare District No. 29 Inc.	357,704
Creighton Home Care Society Inc.	134,252
Cumberland House Home Care Inc.	67,703
Estevan Area Home Care District No. 9 Inc.	498,722
Family Service Bureau of Regina	20,234
Fort Pelly — Livingstone Home Care District No. 34 Corporation	551,605
Grasslands Home Care District No. 12 Inc.	253,147
Green Lake Home Care — Service Association Inc.	68,568
Greenhead District No. 23 Home Care Corporation	351,774
Home Care — Saskatoon District No. 45 Inc.	5,579,850
Humboldt District No. 44 Home Care Program Inc.	550,543
Ile a La Crosse Home Care Services	82,872
La Loche Home Care	85,296
La Ronge District Home Care Inc.	145,293
Lanigan Regional Home Care District No. 43 Inc.	325,851
Melfort and District Home Care No. 32 Inc.	557,857
Melville and District No. 38 Home Care Corporation	456,710
Moose Mountain Trail District No. 12 Home Care Corporation	341,372
Nipawin and District Home Care No. 31 Inc.	544,939
North-West Home Care No. 26 Inc.	304,048
Northlands College	32,500
Outlook and District No. 17 Home Care Inc.	307,105
Pasquia Homecare District No. 33 Inc.	528,887
Pinehouse Home Care Services	71,424
Pipestone Valley Home Care District No. 13 Corporation	472,976
Potash Country District No. 37 Home Care Corporation	391,645
Prince Albert Pineland District No. 28 Home Care Inc.	1,321,452
Qu'Appelle Valley Home Care District No. 39 Corporation	275,916
Quill Plains Home Care District No. 42 Inc.	400,568
Rosetown and District No. 19 Home Care Inc.	261,391
Royal University Hospital	860,017
Sand Hills Home Care District No. 1 Inc.	216,609
Sandy Bay Home Care Association, Inc.	55,296
Saskatchewan Home Care Association, Inc.	159,510
South Country Home Care District No. 7 Inc.	435,920
South East Home Care District No. 10 Inc.	240,766
Squirrel Hills Home Care District No. 14 Inc.	230,426
Thunder Creek Home Care District No. 6 Inc.	1,619,924
Touchwood Hills Home Care District No. 40 Inc.	343,509
Twin Rivers Home Care Inc.	617,869
Wakaw-Cudworth District No. 30 Home Care Inc.	255,761
Wascana Home Care District No. 15	4,925,489
Watrous-Davidson District No. 16 Home Care Corporation	300,716
West Central District No. 21 Home Care Inc.	252,963

Grant Payments — *(Continued)*

Grants and allowances for Home Care (Subvote 53) — *(Concluded)*

Weyburn and Area Home Care District No. 8 Inc.	737,741
Wheatland Home Care District No. 13 Inc.	843,613
White Mud Home Care District No. 4 Inc.	304,598
Wild Goose District No. 20 Home Care Inc.	240,938
Wood River Home Care District No. 5 Inc.	241,190
Woodland District No. 27 Home Care Service Inc.	449,370
Yellowhead Emerald District No. 41 Care Corporation	449,492
Yorkton and District No. 36 Home Care Board Corporation	850,412
	$ 32,433,520

Grants and allowances for Special Care Services (Subvote 54)

Alzheimer Association of Saskatchewan Inc.	$ 11,500
Anderson Lodge	621,787
Arborfield Special Care Lodge Inc.	785,676
Arm River Housing Corporation	647,149
Assiniboia Pioneer Lodge Inc.	1,957,376
Battlefords Regional Care Centre	5,165,610
Battlefords River Heights Lodge Corporation	1,833,669
Bethany Pioneer Village Inc.	799,524
Birch Hills and District Nursing Home Inc.	710,946
Border-Line Housing Co. (1975) Inc.	865,045
Broadview and District Centennial Lodge Inc.	768,706
Buena Vista Lodge	671,489
Centennial Special Care Home	2,465,827
Central Butte and District Regency Manor Inc.	754,826
Central Haven Special Care Home Inc.	1,208,554
Central Parkland Lodge	823,022
Chantelle Management Ltd.	1,528,241
Chateau Providence	261,480
Circle Drive Special Care Home Inc.	1,384,941
Continuing Nursing Education	67,000
Convent of Sion	45,120
Cudworth Nursing Home	654,125
Cupar and District Nursing Home Inc.	660,732
Cut Knife and Districts Special Care Home Inc.	737,513
Cypress Lodge Corporation	1,089,569
Diamond Lodge Co. Ltd.	1,278,765
Duck Lake and District Nursing Home Inc.	814,705
Eastern Saskatchewan Pioneer Lodge	1,431,106
Elmwood Residences Ltd.	613,449
Elrose Health Centre	1,246,254
Estevan Regional Nursing Home	1,176,105
Extendicare	14,054,573
Foam Lake Jubilee Home	1,222,965
Foyer D'Youville	1,252,167
Foyer St. Joseph Nursing Home	491,531
Gateway Lodge Inc.	2,705,518
Golden Prairie Home Ltd.	987,149
Golden Twilight Lodge Inc.	243,022
Grenfell and District Pioneer Home	697,521
Gull Lake and District Special Care Home Ltd.	729,715
Hafford and District Nursing Home	405,987
Herbert Nursing Home Inc.	1,093,833
Herbert Senior Citizens' Home	292,744
Home Care — Saskatoon District No. 45 Inc.	155,038
Hudson Bay Pioneer Lodge	593,148
Humboldt and District Housing Corporation	1,838,741
Idylwyld Senior Citizen's Lodge	793,238
Ina Grafton Gage Home	360,885
Ituna and District Pioneer Lodge	682,438
Jubilee Lodge Inc.	726,957
Jubilee Residences Inc. (Porteous)	1,856,555
Jubilee Residences Inc. (Stensrud)	1,587,938
Kamsack and District Nursing Home	1,318,783
Kamsack Senior Housing Ltd.	327,594
Kelvindell Lodge Co.	974,192
Kindersley Senior Care Inc.	2,169,942
Kinistino and District Housing Corporation	688,203
Lake-Wood Lodge Inc.	789,190
Lakeland Lodge Inc.	654,832
Lakeside Home	1,953,957
Lakeside Manor Care Home Inc.	764,645
Lakeview Pioneer Lodge Housing Co.	1,095,852
Langham Senior Citizens' Home Ltd.	230,849
Last Mountain Pioneer Home	644,768
Lerose Lodge	433,864
Lloydminster and District Senior Citizens Lodge	1,264,321
Lloydminster Auxiliary Hospital	389,104
Lumsden and District Heritage Home Inc.	721,486
Lutheran Sunset Home	3,412,616
Mainprize Manor and Health Centre Corporation	209,708
Manitou Lodge	707,867
Marian Home	975,544
Martin Luther Nursing Home Inc.	587,853
Melfort and District Pioneer Lodge	1,521,008
Menno Home of Saskatchewan	503,058
Mennonite Nursing Home Inc.	1,801,293
Mont St. Joseph Home Inc.	1,075,422
Moose Jaw Assessment and Co-ordinating Committee	11,308
Moose Mountain Lodge Co. Inc.	794,370
Moose Mountain Trail District No. 12 Home Care Corporation	30,331
Newhope Pioneer Lodge Inc.	689,329
Nipawin District Nursing Home Inc.	2,545,557
Northern Housing Development (1973) Inc.	3,119,457
Northern Lights Manor Inc.	22,650
Northland Pioneers Lodge	1,165,289
Oliver Lodge	1,767,860
Outlook and District Pioneer Home Inc.	1,107,355
Palliser Regional Care Centre	4,553,018
Parkland Housing Co.	624,186
Parkland Lodge Corporation	616,260
Parkland Regional Care Centre	4,423,727
Parkridge Centre	11,261,536
Pasquia Special Care Home Inc.	711,827
Pine Island Lodge Ltd.	571,827
Pioneer Haven Co. Ltd.	378,642
Pioneer Housing Association of Moose Jaw	495,871
Pleasant View Care Home	1,102,153
Ponteix Housing Co. Ltd.	209,782

Grant Payments — *(Continued)*

Grants and allowances for Special Care Services (Subvote 54) — *(Concluded)*

Prairie Pioneers Lodge	678,315
Preeceville Lions Housing Corporation	561,602
Qu'Appelle Diocesan Housing Co.	325,732
Qu'Appelle Valley Housing Corporation	1,111,410
Quill Plains Centennial Lodge	869,748
Red Deer Nursing Home	778,951
Redvers Centennial Haven	604,865
Regina Assessment and Placement Service	157,748
Regina Lutheran Home	1,946,909
Regina Pioneer Village Ltd.	10,193,956
Regina Summer Camp for Multiply Handycapped	5,000
Salvation Army	2,348,848
Santa Maria Senior Citizens Home	3,499,042
Saskatchewan Abilties Council	32,642
Saskatchewan Association of Special Care Homes	210,641
Saskatchewan Health-Care Association	9,000
Saskatchewan Hospitalization Fund	24,786,117
Saskatoon Convalescent Home	1,479,069
Shaunavon Special Care Inc.	998,548
Sherbrooke Community Centre	7,180,552
Societe Joseph Breton Inc.	846,998
Souris Valley Housing Co.	187,162
Souris Valley Regional Care Centre	11,157,493
Spruce Manor Special Care Home Incorporated	644,910
St. Ann's Senior Citizens' Village Corporation	1,911,406
St. Anthony's Home	3,900,699
St. Joseph's Home for the Aged	1,484,039
St. Paul Lutheran Home	2,764,727
Sunnyside Nursing Home	2,235,855
Tisdale and District Housing Co. Ltd.	1,803,465
Turtle River Nursing Home	468,970
Twilight Centennial Home Inc.	672,741
Unimac Pioneers Lodge	858,788
United Church Housing Corporation of Regina	680,547
Warman Mennonite Special Care Home	408,422
Wawota and District Special Care Home Inc.	890,332
Western Senior Citizens Home	784,056
Weyburn and District Special Care Homes Corporation (Pioneer Place)	2,049,126
Wheatbelt Centennial Lodge Inc.	1,017,686
Wheatland Lodge Inc.	738,386
Whispering Pine Place Inc.	809,196
Whitewood and District Nursing Home Inc.	774,430
Wilkie and District Centennial Nursing Home Co. Ltd.	715,693
Willowdale Lodge Care Home	610,959
Wolf Willow Lodge Ltd.	410,253
Wynyard and District Housing Corporation	941,424
Yorkton and District Nursing Home Corporation	3,775,597
579862 Saskatchewan Ltd.	675,912
Payees under $5,000	20,086
	$ 229,287,813

Grants to Special Care Facilties — Repayment of principal and interest on capital loans from the Saskatchewan Property Management Corporation (Capital) (Subvote 61)

Anderson Lodge	$ 65,174
Assiniboia Pioneer Lodge Inc.	43,936
Assiniboia Ross-Payant Centennial Home	26,426
Birch Hills and District Nursing Home Inc.	5,651
Centennial Special Care Home	126,159
Cut Knife and Districts Special Care Home Inc.	50,140
Elrose Health Centre	166,644
Fillmore Union Hospital	42,208
Jubilee Residences Inc. (Stensrud)	141,370
Lakeview Pioneer Lodge Housing Co.	55,108
Lumsden and District Heritage Home Inc.	50,424
Lutheran Sunset Home	74,584
Melfort and District Pioneer Lodge	22,670
Mennonite Nursing Home Inc.	26,291
Moose Mountain Lodge Co. Inc.	71,300
Nipawin and District Nursing Home Ltd.	162,704
Pleasant View Care Home	5,125
Prairie Manor Inc.	25,273
Prairie Pioneers Lodge	34,752
Prairie View Health Centre	23,394
Qu'Appelle Valley Housing Corporation	82,573
Quill Plains Centennial Lodge	67,525
Radville Marion Home	33,907
Regina Pioneer Village Ltd.	41,344
Rosthern Mennonite Home for the Aged	180,966
Salvation Army	42,652
Santa Maria Senior Citizens Home	76,585
South East Housing Corporation	21,517
St. Joseph's Home for the Aged	41,731
Weyburn Special Care Home	6,687
Wheatland Lodge Inc.	43,116
	$ 1,857,936

Saskatchewan Medical Care Insurance — To provide for provincial grant (Subvote 28)

Medical Care Insurance	**$ 285,266,848**

Saskatchewan Prescription Drug Plan — To provide for a provicial grant (Subvote 34)

Saskatchewan Prescription Drug Plan	**$ 91,365,093**

Personal Sevices

Listed are individuals (excluding unionized employees) who received payments for salaries, wages, honorariums, etc. which total $2,500 or more.

Acton, Bryan	$ 6,969
Adams, Alan F.	65,084
Adams, N. Duane	34,561
Alexander, Joanna	52,107
Alport, Dr. E. C.	2,700
Ambrose, Rosemary	49,785
Anderson, Dianne	69,408
Anderson, Kae-Lynn	6,030
Angelstad, Brenda G.	54,777
Badiou, Donnelda M.	49,639
Baker, Margaret J.	45,289
Balon, Patricia	30,957
Banerjee, Dr. Some N.	131,177
Barker, Bryan W.	62,055
Barry, William R.	87,595
Bartel, Dietmar	62,138
Beach, Aurelia	22,585
Beaudry, Leonard W.	10,410
Beaurivage, Bruce E.	56,264
Bechard, Lucille M.	79,755
Bell, Garry L.	75,236
Bell, Lloyd W.	24,076
Bentz, Michelle A.	7,702
Benz, John Gary	46,446
Berg, Wilmer J.	64,695
Bjore, Tricia	5,515
Blais, Albert J.	60,800
Block, Lynn	5,289
Bloom, Dale F.	43,710
Bogdan, Kevin A.	41,291
Bonville, Angele	5,775
Borody, John A.	72,261
Boulanger, Estelle	10,700
Boutin, Bonnie D.	40,253
Bowman, William J.	34,485
Bowser, P. Alexander	56,136
Breker, Kurt M.	45,462
Brodie, Brian S.	55,512
Brokop, Sharon	41,961
Brown, Dr. John H.	57,600
Brown, Linda J.	30,216
Brumwell, Dean	5,605
Bryant, Malcolm	52,199
Bubnick, Michele	6,857
Buckle, Sherri	5,605
Buckwold, Ian S.	5,033
Buhr, Maureen L.	30,408
Butt, David	58,353
Butz, June S.	36,162
Byl, Leanne	2,867
Campbell, John W.	46,446
Carlson, Dr. Kenneth M.	105,455
Carment, Laura M.	69,645
Carmichael, Catriona M.	31,336
Carnahan, Thomas F.	64,122
Carriere, Terry	34,267
Carrol, Neil	41,282
Chamberlain, Barbara J.	30,347
Chan, Edward L.	57,822
Charles, Danielle	6,213
Chaudhry, Dr. Zubaida A.	107,557
Cheers, William F.	45,149
Cherneski, Linda R.	37,560
Chisholm, Kathleen Mary	53,772
Church-Staudt, Barbara	28,928
Clark, Linda	48,702
Code, Mona Ann	41,087
Conroy, David	9,205
Conway, Therese P.	3,861
Cooper, Karen M.	58,353
Corkery, Louis J.	55,989
Costea, Patricia C.	27,977
Cox, Ronald M.	62,418
Crawford, Richard G.	54,777
Croft, Robert	50,308
Croll, Nancy E.	70,956
Cross, Dr. James	50,820
Cunning, Clive L.	100,581
Dale, Victor C.	66,792
Daum, Rita M.	36,222
Davis, Florence M.	29,787
Davis, S. Dawn	60,488
Decterow, Heather D.	47,673
Deiana, Cosimino	43,404
Dennis, Sharla	3,549
Derby, Glenda	6,074
Dickinson, Roy A.	2,805
Diedrich, Karin	4,850
Diekrager, Danita	35,545
Dirk, Myrna L.	62,418
Doig, Dr. J. N.	8,400
Domoney, Dennis W.	54,789
Donison, Betty-Ann	21,330
Donnelly, Lauren	7,363
Dorsett, William A.	63,618
Dove, Judith R.	30,294
Downey, F. Winanne	60,800
Drummond, John D.	58,924
Dubyk, Walter	50,242
Dudar, Sylvia A.	50,448
Dumelie, Michael L.	46,236
Duncan, Dr. D. B.	19,128
Duncombe, Russel J.	55,662
Dvernichuk, Joseph	76,317
Dykstra, Donna E.	3,905
Ecarnott, Adele	13,708
Edwards, I. Georgina	27,453
Elias, John W.	77,223
Emery, Alan E.	66,792
Enns, George	58,086
Epp, Ernest J.	65,586
Erbach, Shelley	6,213
Evans, Kenneth Wynne	42,387
Farmer, Robert I.	58,353
Fazakas, Jerry J.	49,650
Feist, Charlene	6,074
Feist, Oricia	51,615
Ficzycz, Dr. N. J.	3,575
Firnesz, Robert F.	74,541
Fisher, Duncan J.	79,696
Flavel, Tricia	5,839
Folk, Margaret E.	27,054
Forrester, Glenn E.	2,558
Foss, Mary L.	51,639
Fossey, Adeline	33,911
Fossum, Manville	2,700
Fransoo, Christine Joan	27,090
Fraser, Frank	28,171
Friesen, Joelle	5,211
Fritz, Wayne B.	64,235
Gamborg, Dr. Brian Lind	2,690
Garden, James	13,285
Gardner, Neil R.	85,669
Garratt, Lorraine	56,477
Gaschler, Ernest	68,073
Gaura, Ruth Marie	39,741
Gautron, Moira	60,800
Gebhardt, Shirley J.	29,241
Geddes, Velma M.	47,421
Giannetta, Margaret	7,156
Gibson, Shelley A.	43,578
Gilbert, Ron N.	64,800

Personal Services — *(Continued)*

Gilmour, Stella	23,364
Gokavi, Dr. Cynthia N.	40,100
Gorania, Dr. H. K.	10,050
Gorrill, Melinda C.	19,157
Grabowski, Sherren	4,808
Graupe, Lori J.	43,061
Green, Brenda	55,026
Greenough, Dr. Timothy J.	70,768
Griffiths, Peter	58,353
Guzik, Greg	5,153
Gwin, Verlin R.	69,288
Haid, Jahzi-Marshall	44,703
Hall, Cecilia	5,572
Hancock, Jason	5,605
Hansen, Linda	49,251
Harper, Mildred A.	32,718
Harrison, Lois K.	60,240
Harshman, Frederick C.	64,950
Hartsfield, Darrell T.	82,937
Hauck, Edward W.	56,026
Haudegand, Michelle	5,258
Haverstock, Brent	16,000
Hawkes, George B.	40,728
Hawryluk, Brenda L.	35,253
Heaney, Celeste	53,178
Herauf, Robert S.	62,418
Hiebert, Tara Ann	31,851
Hill, M. Lorraine	26,088
Hindle, Judith	42,635
Hoffman, Linda M.	42,614
Hollman, Gerald F.	51,105
Hopkin, Keith Clarence	42,891
Horsman, Dr. Gregory B.	111,429
Hosking, James R.	60,897
Hunt, Dr. Michael E.	131,039
Hutchinson, Shirley	43,512
Hymers, Terry G.	8,085
Irvine, Valerie	5,013
Ivanauskas, Dr. Audrome A.	54,690
Jamieson, Diane E.	34,153
Janko, Patricia	54,039
Jarvis, Leslie Dawn	45,777
Jmaeff, Peter	71,367
Johnson, Jana	8,171
Johnston, Allan	55,176
Johnston, Drew G.	58,353
Johnstone, Clifford V.	39,741
Jones, Dr. Vincent T.	54,147
Jones, Dr. Wilfred S. E.	92,535
Jones, Raymond M.	46,326
Jowsey, Dr. John W.	2,850
Kang, Sue S.	45,412
Karpinski, Lou	48,274
Kenny, Karen L.	48,332
Kereluke, Terrance	42,612
Khatri, Abdul Majeed	118,082
Kilarski, Richard	68,918
Kildaw, Delores P.	38,781
Kimber, Wendy D.	30,294
Kipper, Dan A.	35,119
Kitchen, Dr. Borden	96,906
Kivol, Jacqueline	5,747
Klassen, Carol R.	58,837
Kluger, Joseph H.	30,606
Knipe, Catherine J.	42,170
Knox, L. Jane	80,939
Koban, Geraldine	45,873
Koepke, Charles B.	54,039
Koepke, Dianne E.	66,792
Kohl, Daniel	42,011
Kolot, Roy N.	49,866
Kondzielewski, Dr. Z.	4,225
Kotylak, Carol Ann	34,638
Kraft, Susan L.	47,844
Krahn, Dorcas	9,045
Krahn, Lawrence J.	86,169
Kurtenbach, Vanessa	5,129
Kushnir-Pekrul, Lynda	80,933
Kwan, Stephan	105,065
Kwasniak, Alice Janet	54,202
Labatt, John G.	81,394
Langlois, Kathryn M.	74,394
Lapointe, Patrick M.	54,123
Lathrope, Elizabeth M.	53,862
Layng, Karen J.	74,175
Leech, Paul	26,734
Leniuk, Lois	29,517
Leverick, Melanie	29,268
Lipsett, Dr. W. G. C.	7,200
Loewen, Wyn	5,700
Lott, Lorna	43,707
Louie, Nancy	5,304
Lyster, Elizabeth Jane	49,562
MaCausland-Berg, Ian H.	56,121
MacDonald, Dr. William	128,003
MacDonald, Georgina M.	55,356
MacInnis, Patricia	4,793
Mackie, Blaine	6,030
MacLean, Barbara L.	52,542
MacNeill, Greg	60,909
Malcolm, Edith	47,473
Malin, Susan J.	42,891
Marcotte, Maxine R.	45,845
Markwart, Wallace H.	65,180
Massey, K. Lorne	2,558
Matchett, Garnett	41,005
Mayoh, Barbara J.	26,299
McCafferty, Michael R.	15,760
McCarthy, Alma Evelyn	48,893
McCaslin, Lynn	63,468
McCudden, Donna M.	39,769
McDonald, William A.	3,450
McFadden, T. Dawn	42,801
McIntyre, Ida-Jean E.	39,987
McKay, Joseph F.	42,735
McKee, Bruce	32,118
McKee, Dr. W. Hugh	3,150
McLeod, George M.	24,407
McMartin, Pamela Ann	27,726
McMutt, Mary	3,621
Melia, Patrick	42,442
Mellor, Naomi	60,121
Metrunec, Lilia	9,021
Middlemiss, Bryan	71,487
Middleton, Heather	4,891
Milette, Rosalie L.	34,509
Miller Moyse, Gwen M. V.	13,632
Milligan, Laurey Jean	29,871
Moen, Richard G.	41,564
Molnar, Colleen	47,676
Mongovius, Arlene Ethel	37,350
Moran, Mary A.	34,880
Morgan, David M.	5,467
Mumford, Catherine Helen	9,846
Nattrass, Sharon	3,913
Neill, Diane V.	58,353
Neilson, Patricia M.	23,591
Neudorf, Christina M.	43,197
Newberry, Charlene R.	55,169
Nichol, James	53,034
Nordick, Carol	39,881
Nottebrock, Kelly	7,498
Oldridge, Edward W.	49,650
Oleksinski, Dr. Walter	6,450
Onishenko, Lloyd	46,446
Osiowy, Kevin Andrew	43,407
Ositis-Schmeiser, Irene	33,591
Owens, Sheila Patricia	24,720

Personal Services — *(Concluded)*

Palko, P. Dale	102,199
Parker, Vern H.	53,328
Parker-Loewen, Deb	61,685
Parmar, Hemendra R.	21,157
Pearson, Erna Inga	16,065
Pelletier, Gerard R.	51,216
Perry, Dr. Nicholas H.	56,086
Peters, George	86,169
Petz, Stephen	56,758
Phillips, Joanne E.	50,628
Pike, Wayne	16,429
Pinel, Leo	7,673
Podiluk, Walter	19,500
Porter, Jean I.	50,436
Postma, Yvonne	5,274
Prince, John	2,843
Quinn, Kevin	21,273
Quinn, Trevor J.	62,418
Rachwal, Tadeusz	4,440
Ram, Dr. Suresh K.	54,432
Randall, David L.	66,447
Ranga-Chari, Dr. S.	5,125
Rathwell, Grant W.	58,401
Reesal, Michael R.	100,581
Regel, Frank J.	66,462
Reid-Manarey, Eleanor Marie	45,339
Rein, Sharon	5,288
Richardson, Gordon G.	58,353
Richardson, Kenneth V.	53,625
Richter, Kelly L.	54,750
Rindero, Lois A.	43,980
Rock, Trevor	54,039
Ross, Mary	5,605
Rousseau, Pauline M.	52,695
Roy, Cheryl Ann	13,139
Saganski, Julia	46,357
Sakatch, Olga H.	33,195
Samuel, Dr. Rahamin B.	117,539
Saunders, Earl A.	59,709
Savage, Christine	5,755
Scherloski, Heather L.	54,039
Schultz, Duane M.	50,028
Scobie, Kelly H.	56,460
Seaman, Kathleen Mary	55,068
Shaw, Wendy	45,980
Shenouda, Hannah-Mary	41,016
Shpak, Mary C.	29,123
Siemens, Linda	41,995
Siemens, Lloyd	57,021
Silzer, John C. Kent	66,792
Simard, Hon, R. M. Louise	15,254
Simmons, James C.	66,975
Simpson, Frank L.	67,266
Sinclair, Thomas C.	45,660
Skalicky-Souliere, Dawn M.	36,057
Smith, David	37,370
Smith, Frances R.	52,446
Souliere, Jocelyn M.	48,113
Spencer, Lee K.	72,162
Sproxton, Lefa L.	54,039
Steckhan, Edna K.	48,265
Steen, Howard D.	49,863
Stevenson, Rhonda	39,113
Stockham, David J.	53,385
Strand, Linda M.	75,336
Stushnoff, James Jeffrey	4,042
Suwala, Peter M.	58,914
Swan, Bonnie L.	11,202
Tam, Helen	5,605
Terry, R. Gordon	46,326
Thera, Eugene	3,000
Thomas, Dale	5,138
Thompson, Howard S.	42,891
Thompson, Thomas S.	52,731
Thorn, Morley James	16,577
Thurmeier, Bonnie M.	13,269
Tillus, Gloria	33,764
Titus, Boris	71,994
Tkachuk, Brian P.	46,326
Tkatchuk, Alvin	43,227
Todd, Alexander N.	54,183
Todd, Janet M.	7,852
Tondell, Raeanne	3,800
Tones, Mary	4,938
Topping, Catherine M.	54,397
Torr, David	47,718
Toth, Donald J.	4,288
Toth, Patrick A.	46,446
Tretiak, Helen T.	27,774
Trew, A. Douglas	67,423
Trogi, Rae-nel Jean	8,475
Tyerman, Elaine	6,305
Vallee, Colleen	5,153
Van Iderstine, Jeffrey	40,539
Vargo, Loren H.	58,353
Veitenheimer, Kevin R.	52,859
Vickers, Dr. Brian R. W.	3,060
Volk, Jerome G.	46,896
Wagner, Janice Y.	47,865
Walker, Robert A.	54,777
Wallace, Ronald B.	55,294
Waring, P. Lynne	36,472
Warren, David Donald	76,272
Waschuk, Ronald	109,505
Wasylyshyn, Rodney J.	40,113
Watler, Donald C.	100,581
Watley, Louise C.	61,896
Weinberger, Dr. Alex S.	73,242
Wellsch, Max A.	53,913
Wharton, Terence M.	56,140
White, Ian R.	62,193
Woloshyn, Clarence R.	57,117
Wood, Mavis A.	58,562
Wright, Debra L.	33,425
Wrightson, Debbie	26,982
Wrubell, Ronald C.	3,465
Wurtz, Nida	50,997
Yaworsky, R. Daniel	62,418
Yeates, Glenda	80,391
Young, Andrea Wynne	65,377
Young, Barry G.	68,871
Yuen, Wai C.	57,885
Zbitnew, Marie Celeste	31,564
Zelmer, Lois A.	6,005

Ministers' Travel

Devine, Hon. Donald Grant	$	150
Gleim, Ted		185
McLeod, George M.		24,761
Simard, Hon. R. M. Louise		2,367
Toth, Donald J.		278

Other Payments

Listed are payees who received $20,000 or more for purposes other than grants or personal services, for example: rent, advertising, contracts, equipment, office supplies.

Abbott Laboratories Ltd.	$ 250,729
Abdel-Keriem, Dr. M. A. A.	38,102
Acklands Ltd.	121,693
Aero Aviation Centre (1981) Ltd.	37,483
Ahlijah, Dr. William K.	145,381
AHS/Canlab	123,978
Air Ronge, Northern Village of	24,974
Amersham Canada Ltd.	22,921
Amsco Canada	61,303
Antosh, Dr. W. R.	32,309
API Laboratory Products Ltd.	28,454
Apotex Inc.	29,361
ARS Vital Aire	4,258,093
Ash Temple Ltd.	28,805
Athabaska Airways Ltd.	60,806
Atkinson, Dr. John	40,053
Atrium Optometric Group	27,535
Backlin's Ambulance Service	60,453
Baqir-Husain, Dr. Syed	130,130
Barker, Dr. M. P.	65,271
Barschel, Dr. James Paul	27,981
Battlefords Ambulance Care Ltd.	56,947
Battlefords Mental Health Association	22,509
Battlefords Physiotherapy	178,907
Battlefords Union Hospital	23,963
Baxter/Canlab	42,821
BDH Inc.	28,004
Beattie, Dr. M. E.	124,708
Beauval, Northern Village of	21,387
Beckman Instruments Inc.	104,757
Becton Dickinson Canada Inc.	79,892
Beug, Dr. Sandra	30,224
Bi-Rite Drugs Ltd.	395,580
Bio-Rad Laboratories (Canada) Ltd.	42,467
Bissell Healthcare Corporation of Canada	24,200
Brathwaites Olivier Medical Inc.	31,081
Buffalo Narrows Airways Ltd.	177,286
Buffalo Narrows, Northern Village of	25,613
Canada Packers Inc.	121,268
Canadian Council on Health Facilities Accreditation	35,318
Canadian National Institute for the Blind	151,312
Canebsco Subscription Services Ltd.	73,692
Canora Ambulance Care (1985) Ltd.	85,532
Canox	36,383
Carlyle Computer Products Ltd.	28,465
Carnegie, Dr. C. M.	50,571
Chin, Dr. Gordon	40,432
Ciba-Corning Canada Inc.	57,891
Co-operators Data Services Ltd.	2,034,448
Codville Company	27,185
College of American Pathologists	138,762
College of Dental Surgeons of Saskatchewan	10,277,875
College of Physicians and Surgeons of Saskatchewan	58,876
Commercial Data Systems Ltd.	95,062
Compushare Ltd.	34,496
Connaught Laboratories Ltd.	1,831,862
Coombs, Ralph	29,786
Crestvue Ambulance Service Ltd.	94,871
Crocus Co-operative of Saskatoon	30,000
Crowntek Business Centres Inc.	36,036
Cumberland House, Northern Village of	23,463
Custom Earmold Laboratories Inc.	25,916
Dahlberg Canada	52,049
Dairy Producers Co-operative Ltd.	64,627
Dangstorp, Dr. Deryl	23,582
Data Business Forms Saskatchewan	167,735
Daval, Dr. Naveen R.	175,959
Deutsch, Albert	31,598
Digital Equipment of Canada Ltd.	38,502
Displayco Canada Inc.	21,090
Dome Advertising Ltd.	415,690
Dome Media Buying Services Ltd.	141,147
Dovich, Dr. S.	21,036
Duck Mountain Ambulance Care Ltd.	46,846
Duraline Medical Products	65,264
Durkin, A.	325,363
Dyck, Dr. W. G.	24,658
Edwards Residential Centre Society Inc.	24,552
Federal Express	33,491
Fenton, Dr. W. James	31,002
Fisher Scientific Ltd.	94,804
Fitzpatrick Physical Therapy Clinic	136,755
Forma Scientific Inc.	34,865
Gabriel, Dr. Adel	136,548
GDS and Associates Systems Ltd.	314,673
General Recorders Ltd.	23,037
Generation 5 Technology	34,700
Gersten, Dr. S. H.	28,585
Gillies, Dr. Pamela	34,560
GN Danavox Inc.	63,208
Greedharry, Dr. Drone	120,717
Green Lake, Northern Village of	26,052
Grenier, Dr. Ian	21,330
Hadsco Hearing Aid Dealers Supply (1981) Ltd.	35,516
Hakim, Dr. Hassan R.	118,716
Hanson's Ambulance Care Ltd.	21,564
Harder, Dr. L. H.	27,778
Herve, Dr. Joe M.	37,259
Ho. Dr. Lawrence W. Y.	40,515
Hoechst-Roussel Canada Inc.	226,915
Hoeppner, Dr. Vernon H.	92,070
Hoffmann-Lla Roche Ltd.	43,141
Hospitals In-Common Laboratory Inc.	35,712
Houghton Boston Printers and Lithographers Ltd.	20,555
Hub City Dental Lab	36,290
Hunter Ross Turnbull Gaucher and Pontikes	21,121
Hussain, Dr. Mohammad Z.	47,292
IAF Biovac Inc.	36,679
Ibarreta, Dr. Nelson Y.	128,217
Ile a La Crosse, Northern Village of	23,313
Incstar Corporation	59,259
Information Systems Management Corporation	3,307,444
Ingram and Bell Prairie	114,972
Inter Medico	44,456
International Hearing Aids Ltd.	39,607
J. T. Ambulance Service Inc.	31,213
Jackson Air Services Ltd.	45,072
Janzen, Dr. J. G.	23,122
Jobst Medical Canada Inc.	21,972
John O. Butler Co.	27,681
Johns Scientific Inc.	47,102
Jolly's Veterinary and Surgical Supplies	70,107
Judd, Dr. Andrew S.	61,028
Julian, K.	246,336
Katz, Dr. R. A.	23,061
Katzman, Goodman, Bitz, Wiebe and Huebert	22,000
Kelvington Ambulance Care Ltd.	21,624

Other Payments — *(Continued)*

Kilbach's Ambulance Service	28,070
Kindersley Union Hospital Ambulance Service	22,419
Kodak Canada Inc.	50,516
Korpus, Dr. Donald	20,232
Kost, Dr. G. M.	29,329
Kraus McKay Pederson	55,622
Kutsogiannis, Dr. E.	34,855
La Loche Airways Ltd.	244,492
La Loche, Northern Village of	48,989
La Ronge Aviation Services Ltd.	201,763
La Ronge Medical Clinic	41,476
Lemieux's Ambulance Service	27,549
Lifeline Ambulance Service Ltd.	42,636
Livingstone, Dr. Jeffrey	22,704
Lloydminster Emergency Care	49,896
Lombard, Dr. Herman E.	24,202
M.D. Ambulance Care Ltd.	27,602
M. C. Graphics Inc.	32,666
MacDonalds Consolidated Ltd.	64,455
MacLean, Keith, Dutchak	25,000
Macrae, Dr. Don	29,659
Marcelo, Dr. M. S.	128,854
Marshall's Ambulance Care	50,550
McCoys Drugs	30,317
McPhee, Jack	47,786
Meadow Lake Municipal Road Ambulance	22,463
Meadow Lake School Division No. 66	23,727
Medical Care Insurance	102,755
Medigas Inc.	400,827
Melfort Ambulance Service	29,372
Melville Ambulance Association Inc.	22,944
Mental Health Association in Saskatchewan	204,866
Merck Frosst Canada Inc.	446,133
Mercury Graphics Corporation	52,090
Merrell Dow Pharmaceuticals (Canada) Inc.	25,919
Microdata Cousulting Services	24,307
Microtech Medical Systems	21,454
Mid-Way Distributors (1980) Ltd.	27,167
Midway Ambulance Care Ltd.	54,619
Miles Canada Inc.	159,838
Minister of Finance	172,918
Mirchandani, Dr. M. G.	133,666
Mistry, Dr. Prabhudas N.	104,607
Mohawk Data Sciences Canada Ltd.	63,515
Moore Business Forms and Systems Ltd.	38,323
Moorthy, Dr. S. W.	40,600
Mylvaganam, Dr. R. R. X.	118,635
Nancy McLean's Corporate Strategy Group	49,367
National Food Distribution Centre	98,958
National Print-It Centres	33,582
NCS Diagnostics Inc.	60,177
Nightingale Nursing Group Inc.	227,730
Nipawin Ambulance Service (1983)	75,138
Nordon Drugs	92,436
Nu-Look Optical Ltd.	26,584
Olivetti Systems and Networks Canada Ltd.	34,210
Olver, Sen, Diakow, Drs.	41,759
Organon Teknika Inc.	46,273
Oxbow and Area Municipal Road Ambulance	20,149
Oxy-Med	311,145
P. A. Aviation Services Ltd.	53,211
Pantazopoulos, Dr. George	120,130
Paragon Orthotic Laboratory	87,198
Parkland Ambulance Care Ltd.	51,537
Pasqua Hospital	27,064

Pharmaceutical Research and Analysis Laboratory	45,740
Pharmacia	132,019
Phoenix Advertising Group Inc.	66,135
Phoenix Residential Society	44,294
Phonic Ear Ltd.	81,339
Pick, Jeanette	28,052
Pinehouse, Northern Village of	21,708
PNG Globe Envelopes	26,292
Prasad, Dr. M. S. Renuka	93,617
Preeceville Ambulance Service	77,575
Price Daxion	26,729
Pride Beverages Ltd.	20,269
Printco Graphics Inc.	183,991
Printcraft Ltd.	25,327
Procter and Gamble Inc.	20,301
Professional Computer Services	87,293
Quill Plains Ambulance Care (1983) Ltd.	26,885
Ramachandran, Dr. Kizhake	115,330
Ramachandran, Dr. Nirmala	104,720
Rayner, Dr. Damara	27,602
Ready Oxygen Ltd.	27,871
Receiver General for Canada — Correctional Service of Canada	1,887,669
Regina General Hospital	150,319
Regina Sports and Physiotherapy Clinic	580,663
Resource Planning Group Inc.	50,863
Respicare	31,436
Rimrock Foundation	159,135
RJR MacDonald Inc.	51,209
Royal University Hospital	177,496
Russouw, Dr. H. G.	22,613
S.E. Associated Ambulance	51,779
Saleh, Dr. S. M.	142,475
Sandy Bay, Northern Village of	24,976
Sanjeev, Dr. D.	33,499
Sanofi Diagnostics Pasteur, Inc.	83,130
Sarstedt Canada Inc.	24,356
Saskatchewan Abilities Council	2,779,225
Saskatchewan Cancer Foundation	20,473
Saskatchewan Hearing Aid Plan	92,531
Saskatchewan Hospital	71,288
Saskatchewan Housing Corporation	61,732
Saskatchewan Institute of Applied Science and Technology	85,877
Saskatchewan Prescription Drug Plan	1,570,162
Saskatchewan Property Management Corporation	18,851,554
Saskatchewan Public Service Commission	28,859
Saskatchewan Roughrider Football Club	64,179
Saskatchewan Transportation Co.	26,593
Saskatoon Physiotherapy Associates	367,318
SaskTel	2,601,129
Schaan Healthcare Products Inc.	428,298
Schizophrenia Society of Saskatchewan Incorporated	30,120
Scott National	30,521
Scriptographic Communications Ltd.	46,250
Seevaratnam, Dr. David M.	92,472
Seminiano, Dr. Pascualit	43,335
Shamrock Ambulance Care Inc.	71,558
Shankar, Dr. S. U.	108,183
Share Inc.	34,403
Sherwood Village Optical Ltd.	28,086
Shiffman, Dr. Jack	27,466
SHL Systemhouse Inc.	282,930
Shopper's Optical	20,352
Shrikhande, Dr. Satish	109,011
Siemens Hearing Instruments Ltd.	55,815

Other Payments — *(Concluded)*

Sinclair Dental	23,816
Skulmoski, Murray A.	33,917
Smile Services Inc.	25,388
Smithwick's Physiotherapy	538,285
Software 2000 Inc.	154,754
Souris Ambulance Service (1988) Ltd.	61,054
Souris Valley Regional Care Centre	255,295
South Hill Physiotherapy Clinic	229,190
Southam Paragon Graphics	97,717
Southern Aviation Ltd.	91,760
SP Research Associates	44,742
Spiritwood Ambulance Care Ltd.	22,999
St. Joseph's Hospital of Hamilton	23,560
Starkey Labs-Canada Ltd.	622,503
Stevens and Son Ltd.	69,930
Stewart and Stewart Physiotherapy Inc.	289,560
Strategic Direct Marketing Inc.	67,816
Success Office Systems	74,293
Sundaralingam, Dr. Nirmala	95,998
Sunspun Food Service	27,998
Sunwest Charters Ltd.	39,660
Swift Current and District Ambulance Service Ltd.	99,039
Systems Business Forms Ltd.	26,916
Syva Canada	256,916
Tarrill Envelopes (1990) Inc.	21,727
Thomas, Dr. B. L.	37,535
Thunder Creek Rehabilitation Association	50,287
Tisdale Ambulance Care Ltd.	45,735
Toshiba of Canada Ltd.	26,574
TTL Computer Concepts Inc.	31,397
Unitron Industries Ltd.	122,334
University of Saskatchewan	1,743,604
Varian Canada Inc.	41,094
Verma, Dr. Kamla	104,606
VG Instruments Canada Inc.	129,690
W. Roth Counselling and Consulting	70,803
Wald Ambulance	61,882
Wascana Rehabilitation Centre	859,015
Wasylenko, J. T.	184,054
Waters Dental Lab	50,384
WBM Leasing	22,771
WBM Office Systems (Regina) Ltd.	101,072
West Wind Aviation Inc.	259,098
Western Grocers	20,149
Wheatland Business Forms	49,079
Wyeth Ltd.	21,205
Xerox Canada Ltd.	65,917
Zippy on Hamilton	182,368

Highways and Transportation — Ordinary

The Department's mandate is to provide and manage a transportation system which meets the needs of the people of Saskatchewan in the 1990's.

Executive Administration (Subvote 1)

Objective

To provide executive leadership and direct the allocation of resources in a manner which will accomplish the mandate of the Department.

Program Administration

This program provides direction for the development and delivery of departmental programs through consultation with the public, transportation agencies, other jurisdictions and other government departments, and strategic planning.

Financial Services (Subvote 2)

Objective

To provide financial services to the Department.

Program Administration

This program provides support for the processing of accounts receivable, accounts payable and payroll; prepares financial reports and statements; coordinates budgets and forecasts; and conducts process reviews to ensure the adequacy of controls and the accuracy of financial information. It also provides inventory administration and purchasing coordination; prepares briefing books; and coordinates head office mail receipt and delivery.

Management Services (Subvote 18)

Objective

To provide computer services and management support to the Department.

Program Administration

This program supports data processing and information systems development; provides operational coordination and monitors systems; and provides computer training, network support, and management support services.

Human Resources (Subvote 3)

Objective

To provide human resource services to the Department.

Program administration

This program provides services in the areas of labour relations, employee services, classification, staffing, industrial relations and staff development.

Transportation Planning and Research Division (Subvote 4)

Objective

To develop a comprehensive plan for the Province's transportation infrastructure, supported by practical research and development and sound transportation policies.

Program Administration

This program develops the annual and long range program for highways and bridge upgrading and rehabilitation; it conducts environmental reviews of public and private projects; manages the non-road components of the transportation plan, and develops policy for multi-modal and specialized transportation needs. It also consults with the public, transportation agencies and other governments and provides high quality transportation expertise, advice and service.

Property Services (Subvote 5)

Objective

To provide property acquisition and management services for the Department.

Program Administration

This program appraises and negotiates land acquisitions for various department programs; establishes standard rates of compensation for land-related damages; arranges for legal survey services and registers the rights to property to meet the Department's construction schedule and the Grid and Main Farm Access Road Program.

Communications (Subvote 7)

Objective

To communicate programs, policies and accomplishments to insure that the public is aware of the services and programs provided by the Department.

Program Administration

This program produces the official provincial highway map, and annual reports; organizes openings and the release of official Department news; provides instruction and consultation services to improve the effectiveness of communication, and liaises with other government departments and public agencies.

Operations Services (Subvote 9)

Objective

To provide executive, technical and financial services to the Operations Division.

Program Administration

This program manages centralized activities related to tendering, scheduling and administering contracts; develops and controls the Department's capital and maintenance programs and budgets; purchases construction and maintenance materials, and coordinates cost-shared programs.

Engineering Division (Subvote 10)

Objective

To provide engineering expertise for the development and maintenance of the provincial transportation system.

Program Administration

This program develops policies, standards, and procedures in the following areas: geometric design and traffic engineering, equipment fleet management, maintenance engineering, pavement management, bulk commodity transport, and testing and materials.

Bridge Branch (Subvote 12)

Objective

To manage the design, construction and maintenance of bridges in the Department's infrastructure.

Program Administration

This program provides management and engineering services for the design and construction of new bridges as well as the maintenance and evaluation of existing bridges. It also conducts bridge inspections and provides related expertise to other departments and government units.

Swift Current District (Subvote 13)

Objective

To administer and manage the Department's design, construction, and maintenance programs in the Swift Current District.

Program Administration

This program provides engineering services in the design of transportation infrastructure, roadway illumination and safety improvement projects. It also plans, directs and executes the construction of the transportation infrastructure and administers the maintenance and operation of the physical plant.

Regina District (Subvote 14)

Objective

To administer and manage the Department's design, construction, and maintenance programs in the Regina District.

Program Administration

This program provides engineering services in the design of transportation infrastructure, roadway illumination and safety improvement projects. It also plans, directs and executes the construction of the transportation infrastructure and administers the maintenance and operation of the physical plant.

Yorkton District (Subvote 15)

Objective

To administer and manage the Department's design, construction, and maintenance programs in the Yorkton District.

Program Administration

This program provides engineering services in the design of transportation infrastructure, roadway illumination and safety improvement projects. It also plans, directs and executes the construction of the transportation infrastructure and administers the maintenance and operation of the physical plant.

Saskatoon District (Subvote 16)

Objective

To administer and manage the Department's design, construction, and maintenance programs in the Saskatoon District.

Program Administration

This program provides engineering services in the design of transportation infrastructure, roadway illumination and safety improvement projects. It also plans, directs and executes the construction of the transportation infrastructure and administers the maintenance and operation of the physical plant.

Prince Albert District (Subvote 17)

Objective

To administer and manage the Department's design, construction, and maintenance programs in the Prince Albert District.

Program Administration

This program provides engineering services in the design of transportation infrastructure, roadway illumination and safety improvement projects. It also plans, directs and executes the construction of the transportation infrastructure and administers the maintenance and operation of the physical plant.

North Battleford District (Subvote 20)

Objective

To administer and manage the Department's design, construction, and maintenance programs in the North Battleford District.

Program Administration

This program provides engineering services in the design of transportation infrastructure, roadway illumination and safety improvement projects. It also plans, directs and executes the construction of the transportation infrastructure and administers the maintenance and operation of the physical plant.

Maintenance of Highways and Transportation Facilities (Subvote 8)

Objective

To preserve, restore and operate the provincial transportation infrastructure to ensure quality of service and planned life is achieved.

Program Administration

This program provides maintenance of the road surface and right of way, snow and ice control and guidance and warning for motorists and prevents avoidable deterioration of the physical plant to ensure safe and comfortable use.

Regulation and Traffic Safety Division (Subvote 26)

Objective

To provide motor vehicle safety and transportation services and to develop, implement and enforce transportation regulations.

Program Administration

This program plans and manages activities for the Highway Traffic Board; develops motor carrier policies, taxation and legislation; and enforces highway and transportation regulations by conducting surveys, inspections and investigations as required. It also issues permits for fuel tax, vehicle registrations for over-weight and overdimension vehicles, and processes motor carrier applications to carry goods and passengers.

Grants to Traffic Safety and Transportation Associations (Subvote 22)

Objective

To support non-profit research and development and safety organizations which pertain to the field of transportation.

Program Administration

This program provides funding for certain transportation and safety organizations which conduct studies for the improvement of transportation in western Canada, furthers the development of all modes of national transportation facilities, and provides a variety of services in the area of safety in transportation.

Highways and Transportation — Ordinary

(thousands of dollars)

Subvote	Personal Services		Supplies & Services	Advertising	Travel	Contractual Services	Grants	Purchase of Equipment & Other Assets	Other Expenditures	Total
	General	Extraordinary								
1 Executive Administration	$ 985	$ 136	$ 53	$	$ 95	$ 83	$	$ 10	$	$ 1,362
2 Financial Services	684	....	38	....	3	3	....	17	....	745
18 Management Services	787	....	255	....	8	34	....	18	....	1,102
3 Human Resources	649	....	43	....	71	23	....	9	....	795
4 Transportation Planning and Research Division	1,247	....	180	....	76	405	....	109	....	2,017
5 Property Services	624	....	38	....	43	4	....	12	....	721
7 Communications	138	....	158	233	7	7	....	....	....	543
9 Operations Services	960	....	188	....	10	4	....	21	....	1,183
10 Engineering Division	2,709	....	268	....	93	406	....	25	....	3,501
12 Bridge Branch	428	....	13	....	5	3	....	4	....	453
13 Swift Current District	1,188	....	108	....	23	4	....	3	....	1,326
14 Regina District	1,429	....	86	....	8	38	....	4	....	1,565
15 Yorkton District	1,004	....	85	....	12	88	....	1	....	1,190
16 Saskatoon District	927	....	74	....	31	38	....	3	....	1,073
17 Prince Albert District	1,372	....	127	....	30	40	....	5	....	1,574
20 North Battleford District	1,108	....	115	....	38	9	....	6	....	1,276
8 Maintenance of Highways and Transportation Facilities*	23,375	....	54,204	51	2,420	2,852	....	724	....	83,626
26 Regulation and Traffic Safety Division	3,072	....	421	....	392	39	....	3	....	3,927
29 Payments to Saskatchewan Property Management Corporation	....	....	9,457	....	....	22	....	....	....	9,479
23 To provide for a net expenditure (recovery) of (from) the Highways Revolving Fund (Statutory)	....	....	....	....	....	....	....	....	1,736	1,736
22 Grants to Traffic Safety and Transportation Associations	....	....	....	....	....	....	134	....	....	134
30 Members of the Executive Council (Statutory)	21	....	....	....	....	....	....	....	....	21
Total	**$ 42,707**	**$ 136**	**$ 65,911**	**$ 284**	**$ 3,365**	**$ 4,102**	**$ 134**	**$ 974**	**$ 1,736**	**$ 119,349**

*For detail of expenditure by Highway see page ______

Grant Payments

Listed, by program, are grant recipients who received $5,000 or more.

Grants to Traffic Safety and Transportation Associations (Subvote 22)

Saskatchewan Safety Council	$	70,200
Transportation Association of Canada		14,270
Western Transportation Advisory Council		49,637
	$	**134,107**

Personal Services

Listed are individuals (excluding unionized employees) who received payments for salaries, wages, honorariums, etc. which total $2,500 or more.

Abraham, Derrick A.	$	38,322
Ali, Janib		54,039
Altwasser, David B.		54,741
Anderson, Donald E.		47,316
Anderson, Thomas Mark		47,859
Andrews, Keith B.		44,340
Antunes, P. Jorge		39,494
Armstrong, Ronald S.		75,946
Arndt, Horst		64,017
Bachelu, Herve A.		64,624
Barnett, Donald J.		39,618
Bartley, Phillip William		48,378
Beattie, Richard Nathan		51,783
Beek, Fiona E.		30,261
Bell, Leslie A.		62,097
Beres, Lynnette T.		38,609
Berg, Jacob M.		52,578
Beshara, Magdy		51,683
Billington, Robert H.		47,343
Blackburn, Ronald		60,304
Blomme, Terry Patrick		62,097
Bobick, Edward J.		73,398
Bond, Arthur H.		54,039
Borbely, Catherine L.		38,484
Bouvier, Fernand M.		51,383
Bowes, Larry L.		58,432
Breckon, William R.		46,326
Bruce, Gordon G.		46,326
Buchan, Frederick J.		46,326
Burnett, Judith L.		42,891
Burns, Norman		59,637
Burton, Philip E.		54,888
Campbell, Bert W.		44,091
Carr, Robert C.		39,252
Charleson, Douglas A.		60,027
Charlton, John W.		40,579
Churko, Allan J.		60,155
Churko, Bernie		75,899
Chursinoff, Roy W.		60,304
Clark, J. Doug		42,966
Cocks, Robert J.		79,142
Connoly, Alfred Ray		69,849
Cooke, William E.		62,097
Coquet, Marcel D.		71,412
Coulter, Robert W.		48,493
Couturier, Roger P.		78,558
Cowan, Russell Colin		50,046
Crook, Terry		48,906
Crowther, George		46,326
Curtis, Gordon W.		58,353
Danilowich, Zygmont A.		54,741
Davies, Thomas L.		50,046
Day, Dennis S.		64,213
Delainey, Marie Elaine		24,678
Denny, Frank		42,891
Domoney, Dennis W.		16,860
Douglas, Frederick C.		36,509
Dunlop, John A.		73,777
Dupont, Graem L.		46,326
Dziki, Siegmund		16,636
Eaket, Ronald W.		50,046
Edgington, Thomas G.		39,555
Eiwanger, George		59,599
Elliott, Candace G.		18,680
Erick, Rodney M.		46,326
Federow, Joan Marilyn		35,010
Fischl, David C.		40,773
Fisher, Gerald		46,326
Fisher, Maxine F.		29,223
Fitzel, Paul		80,232
Flaman, Richard		60,341
Forzley, Marvin G.		39,441
Fostey, Nick D.		46,326
Fritsch, Sharon M.		44,015
Fuchs, Jerry J.		54,039
Funk, Ronald B.		49,314
Gaetz, Raymond J.		48,669
Gatzke, Donald L.		38,949
Gehlen, Thomas N.		64,213
Gerbrandt, Arthur R.		73,398
Gerbrandt, Ron		36,414
Gilks, Gregory E.		59,668
Gillert, Russell N.		47,694
Glowatsky, Phyllis		50,079
Godwin, Grant R.		56,929
Goodfellow, Curtis H.		46,821
Gorlick, Rock		48,102
Graybiel, Richard Kimble		69,331
Grigg, Jeffrey G.		44,166
Guanzon, Benjamin Z.		56,181
Gullaher, Tracy L.		27,300
Gutek, Thomas Z.		64,087
Hamblin, Lorne J.		71,487
Hanaback, Gerald J.		42,891
Hansen, Douglas		64,213
Hanson, Verner M.		51,650
Hassan, Dr. Masood U.		56,469
Hastings, Ronald E		58,353
Hegedus, Allan Leslie		36,153
Heinrich, Helen		38,342
Herasymuik, Myron J.		91,875
Holizki, Lorene M.		45,798
Horosko, Andrew T.		69,028
Hossack, Michael A.		53,316
Hovde, Tom		40,479
Howat, Mack L.		39,132
Howden, Malcolm A.		46,326
Hrycak, Thomas M.		46,326
Hugg, Harold		59,668
Hunt, Paul		50,046
Hurst, Peter		60,341
Hutyra, Andrew		54,741
Imlach, William		4,440
Jarvis, Kenneth B.		34,653

Personal Services — *(Continued)*

Jeanes, Leslie W.	54,039
Jeffries, Terry M.	38,016
Johnson, Alec R.	39,975
Johnson, Bradley	26,978
Joinson, Ken A.	38,008
Jolson, Ian Murray	46,326
Kealey, Monique M. A.	6,648
Kells, Darwin	26,746
Kelly, Douglas R.	12,224
Kent, Sukhdip	60,155
Kimbley, Philip	51,495
King, Gordon L.	59,577
Klimochko, Dennis Peter	58,353
Koberinski, Keith J.	46,326
Kolot, John B.	50,046
Korol, Ethel A.	32,766
Kosteniuk, Vernon	52,578
Kostka, Joseph H.	74,994
Krywulak, Wasyl T.	44,340
Kudel, Terrance J.	62,097
Kush, Bruce K.	50,046
Laing, Colleen	63,312
Lalonde, Darcy	43,546
Lang, George Greg	50,046
Lebioda, Cathy L.	5,220
Lees, Kenner G.	50,046
Leontowicz, Wendy L.	15,820
Lerat, Solomon	46,326
Linnen, David S.	50,046
Lipka, Renee M.	8,975
Lowey, Arthur T.	59,724
Lowry, Darlene J.	27,774
MacLeod, Allan A.	50,046
MacLeod, D. M. Finlay	50,046
MacLeod, Daryl S.	42,704
Madden, Joseph E.	46,326
Mann, Beverly	10,080
Mark, George O.	47,562
Martin, Barry D.	67,506
Martin, Lloyd	11,100
McCallum, Roger	58,353
McCleary, Roger E.	63,497
McClelland, Gary R.	47,439
McClelland, Gary R.	47,439
McInnes, Douglas P.	52,578
McKay, Terrance F.	44,871
McLaren, William R.	87,524
McLellan, Rebecca C.	46,749
McLeod, Bridget	40,839
McMurtry, Raymond D.	39,477
McNernie, Wilfred J.	47,562
Meed, John E.	40,254
Melnychuk, Janet Lynne	43,678
Meszaros, Donald M.	43,868
Metz, Donald G.	88,140
Miller, Delvin J.	46,245
Minter, Delbert L.	62,097
Moffitt, Lorraine T.	21,410
Molnar, Gordon S.	38,610
Morgan, Gerald C.	51,115
Moskowy, Kelly J.	34,323
Mouly, John L.	44,839
Nagy, Edward A.	47,274
Nash, Gordon J.	51,495
Neis, Douglas	37,017
Nixon, Daryl	56,085
Nizinkevich, William J.	40,602
Nykolaishen, Daryl Glen	25,401
O'Hare, Wally Edward	50,046
Ochitwa, Zane	46,326
Oranchuk, Victor J.	46,326
Osadchuk, Robert E.	45,234
Ostlie, Gerald A.	46,221
Pacholka, William J. P.	19,851
Pattison, B. Earl	50,652
Pearson, Philip M. L.	141,571
Petersen, Sherwin H.	21,356
Peterson, Kenneth M.	52,578
Peterson, Wendell Roy	49,365
Petrovitch, Arthur Neil	73,128
Pichurski, John W.	68,932
Pillipow, Steve	73,509
Plewis, Gregory L.	47,876
Popoff, Albert J.	73,398
Porter, James	51,531
Potts, Debbie L.	26,464
Power, Thomas	42,891
Powley, Douglas C.	50,046
Proudfoot, Robert J.	50,046
Qayyum, Abdul	62,097
Rachar, Paul R.	50,046
Raeburn, R. Leigh	51,783
Reid, Blair A.	40,216
Reles, Viola	32,766
Renaud, Denis Robert	19,168
Rennick, Bill	2,640
Retzlaff, Harold	46,326
Richards, Rodney J.	40,269
Richardson, Neil W.	62,097
Rosvold, Max L.	37,286
Ryczak, Michael	51,115
Sabourin, Arthur	3,720
Safronetz, Larry C.	41,562
Sand, Doris	3,780
Santha, Raymond	47,934
Sayers, Donald Brian	45,248
Schmidt, Randy D.	58,353
Schmidt, Terry D.	38,286
Seghers, Hector Allan	39,975
Seray, Ivan	4,680
Singh, Budram	42,891
Skilnick, Frank G.	62,097
Skulmoski, Stanley	46,326
Smith, Edwin David	39,081
Springinatic, Marie A.	31,500
Stamatinos, George	66,792
Stephen, Donald A.	51,407
Stewart, David K.	61,698
Stobbs, Ted J.	57,997
Stocki, Robert	7,114
Sutherland, John R.	105,491
Taylor, Edward J.	51,383
Thunstrom, Calvin E.	48,631
Tomporowski, George	46,326
Turcotte, Orlin Edward	51,495
Ursu-Kulcsar, Janice D.	22,864
Vickers, Lorne E.	46,326
Volk, Myrna L.	45,816
Wall, Tami F.	36,381
Warrener, Stuart Sidney	40,164
Watland, Brian M. L.	39,798
Weafer, Barry B.	66,792
Weber, Daniel D.	40,113
White, Stella B.	54,393
Whiteman, Ronald L.	46,326
Widger, Gordon E.	50,046
Widger, Robert Allan	69,806
Wilcox, Don J.	4,860
Wilkie, Brian C.	62,097
Williams, Daryl C.	60,378
Woodcock, Norman O.	73,969
Woods, Mike F.	48,586
Woytowich, John	50,046
Wuschke, Howard J.	62,418
Wyatt, Jon J.	64,213
Yarotsky, Morley	50,046
Yates, Edwin E.	46,326
Yea, Howard	60,341

Personal Services — *(Concluded)*

Young, Robert J.	46,326
Zbeetnoff, Joseph	63,785
Zech, Helmut	44,553
Zimmer, Donna	7,560
Zordel, Herbert H.	55,214
Zutautas, Bruno L.	56,541

Highway's Revolving Fund

Antunes, Fernando	$ 37,455
Belliveau, W. Howard	55,802
Criddle, Ronald A.	46,446
Demontarnal, Roger H.	38,362
Didkowski, Curtis M.	39,408
Finkeldey, Erich H.	66,792
Heal, Peter R.	37,749
Hillacre, Kenneth L.	43,002
Kelly, Douglas R.	23,929
Labatte, Dale G.	40,632
Lipp, Joseph	46,326
Lubyk, Gerald P.	53,871
Luchka, Joseph W.	39,386
McNaughton, Wayne (Estate of)	38,787
Mehler, Ronald L.	46,445
Moffet, Robert J.	5,554
Palaschuk, John	67,506
Pinder, Paul S.	38,016
Renaud, Denis Robert	24,751
Scott, John	64,328
Shier, Wallace C.	49,092
Silzer, David J.	63,118
Sochaski, Roman	48,489
Spearing, Dale E.	50,046
Turchyn, Victor	5,238
Wheler, Elliot C.	47,001

Ministers' Travel

Peterson, Hon. Sherwin H.	$ 24,773
Wiens, Hon. Bernhard H.	338

Other Payments

Listed are payees who received $20,000 or more for purposes other than grants or personal services, for example: rent, advertising, contracts, equipment, office supplies.

A. Frame Contracting Ltd.	55,180
A. Kustiak Trucking Ltd.	20,051
Ace Asphalt and Maintenance (Products) Ltd.	1,067,164
Acklands Ltd.	31,063
Acme Signs (Alberta) Inc.	118,841
ADI Limited	103,995
Aikins, MacAuley and Thorvaldson	30,248
Alex Gory Excavating and Trenching	26,839
Ambertec Ltd.	1,675,443
Anderson Rental and Paving Ltd.	167,979
ASL Paving Ltd.	337,174
B and D Landscaping	33,024
Barzeele and Burkosky Ltd.	31,402
Baschuk Construction Ltd.	396,380
Beatty and McMurdo Contractors Ltd.	38,009
Beauval Sand and Gravel	33,283
Bleackley Construction Ltd.	664,862
Brandt Industries Ltd.	66,722
Brent Construction Ltd.	81,709
Brian's Contracting Ltd.	36,982
Buddwil Enterprises Ltd.	465,460
C and F Trucking Ltd.	43,208
C. D. Botkin Construction Ltd.	207,928
Canadian Corps of Commissionaires	49,514
Canadian National Railways	536,602
Canadian Pacific Ltd.	446,697
Canadian Salt Co. Ltd.	131,597
Cando Contracting Ltd.	125,225
Caribou Creek Pumping	31,969
Central Asphalt and Paving Inc.	26,754
Certified Rentals Ltd.	32,899
Chartier, Lorrie	27,932
Cherkewich Yost Law Office	29,000
Chinook Earthmoving Ltd.	32,235
Clayton, Sparks and Association Ltd.	22,392
Clifton Associates Ltd.	78,252
Cockburn Construction Ltd.	196,724
Commercial Fence Erectors Ltd.	36,938
Corneil, Murray	86,221
Custom Truck Sales Ltd.	39,644
Cypress Paving (1976) Ltd.	67,076
D and H Excavating	23,155
D and R Contracting	119,053
Dale-Parizeau Inc.	56,228
DDR Technologies	56,405
Deighton Associates Ltd.	21,000
Deloitte and Touche	21,245
Department of Parks and Renewable Resources	20,460
Dome Media Buying Services Ltd.	201,965
Dynametric Industries Inc.	25,000
Esso Petroleum Canada	198,253
Fairford Steel Buildings	107,016
Farrel, Bradford	49,382
Federated Co-operatives Ltd.	25,946
Fedorowich Construction Co. Ltd.	200,866
Fenerty, Robertson, Fraser and Hatch	180,000
Fleming Pedlar Ltd.	22,371
Focal Point Computers	99,251
Frank's Trenching	26,211
G and C Asphalt Services Ltd.	29,588
G. W. Construction Ltd.	335,953
Gauley and Co.	25,000
Gemini Holdings Ltd.	78,299
Gene Rusk Trucking	169,765
General Graphic Services Ltd.	22,622
General Recorders Ltd.	26,685
Goodman Steel and Iron Works Ltd.	41,600
H. R. Kempton Construction Ltd.	520,607
Heidinger's Construction Ltd.	434,782
Herb's Landscaping and Gravel	86,316
Highways Revolving Fund	24,956,399
HJR Asphalt Ltd.	329,705
Husky Oil Ltd.	817,124
Information Systems Management Corporation	324,668
International Paints (Canada) Ltd.	25,102
International Road Dynamics Inc.	64,562
Kalinowski Trucking Ltd.	23,280
Kanak Construction	46,116
Kay's Construction Ltd.	23,808

Other Payments — *(Continued)*

Kayway Industries Inc.	576,132
Kirsch Construction Ltd.	489,860
Koch Materials Ltd.	1,183,978
Kowal, Paul	95,788
L and D Klath	40,902
L and R Asphalt Ltd.	514,198
Laplante, Larry	105,161
Leason, Carl	29,791
Leason, Gerald	26,344
Leason, Lorne	85,786
Len Zinovich Trucking	43,439
Len's Oilfield Enterprises Ltd.	29,078
LGS Group Inc.	81,612
Lonesome Prairie Sand and Gravel Ltd.	29,633
M. C. Graphics Inc.	72,165
MacPherson, Robert W.	20,927
Mandtler, Gerald	34,795
Manitoba Minister of Finance	44,457
Maple Leaf Construction	24,473
Maurice Trucking Ltd.	26,142
McGill's Liquid Waste Removal 1979 Inc.	47,194
McGill's Professional Dust Control Inc.	824,945
McKeen's Trucking Service Ltd.	21,168
Meldon Plastics Ltd.	22,931
Meyers, Earl	53,220
Microage Computer Centres	24,618
Minister of Finance	20,899
Mistik Management Ltd.	51,930
Mobile Paving Ltd.	78,209
Moose Jaw Asphalt Inc.	1,247,149
Murphy Oil Co. Ltd.	86,627
Neilson Trucking Ltd.	313,358
Nelson, Douglas L.	28,196
Nelson, Marilyn	25,989
Northern Dene Airways Ltd.	29,879
Northern Paint Canada Inc.	33,735
Nu Salt Corporation	334,986
P. A. Mole Control Centre	27,821
Palliser Aggregates Ltd.	61,125
Paradigm Consulting Group Inc.	27,875
Petrocare Construction Services Inc.	35,715
Phillips, Roy D.	43,164
Phoenix Advertising Group Inc.	24,933
Piche, Bill	35,070
Points North Freight Forwarding Inc.	24,471
Potzus Construction Ltd.	786,704
Pounder Emulsions	4,562,012
Prairie Industrial Chemicals Inc.	38,175
Prairie Road Management Ltd.	143,034
Prairie Steam Ltd.	57,558
Prairie Steel Products Ltd.	26,010
Prince Albert Correctional Centre	22,551
Prince Albert Foundry Ltd.	34,837
Probert, James R.	79,665
Queen's Printer Revolving Fund	13,590
R and H Backhoe Services Ltd.	50,793
R and R Earthmoving	26,070
Ramsay Construction Ltd.	21,232
Receiver General for Canada — Communications Canada	43,632
Road Savers Ontario Ltd.	83,445
Roberts and Poole Communications	27,820
Robin's Hauling and Excavating Ltd.	24,711
Ron's Contracting Ltd.	23,251
Saskatchewan Public Service Commission	33,686
Saskatchewan Housing Corporation	99,822
Saskatchewan Property Management Corporation	9,773,861
Saskatchewan Research Council	31,274
Saskatchewan Wheat Pool	26,702
Saskcon Repair Services Ltd.	203,654
Saskmicro Systems Support Inc.	36,793
SaskPower Corporation	718,263
SaskTel	2,042,563
Saugeen Road Spraying Co. Ltd.	334,605
Schwindt, Brian	31,346
Selander Enterprises Ltd.	86,551
Selander's Construction	29,180
Servis Intergrated Systems Corporation	29,860
Shell Canada Limited	26,195
Shellbrook Crushing Co. Ltd.	21,447
Sifto Canada Inc.	998,679
Signal Industries Ltd.	41,385
Smeaton Forest Products Inc.	28,415
South Construction Co. Ltd.	112,103
South Saskatchewan Turf Inc.	28,316
Southey, Town of	22,600
Strategic Planning Group Inc.	28,896
Stratton, Calvin	54,014
Success Office Systems	38,098
Sutherland, Royce	44,497
Ted McKenzie Trucking Ltd.	43,154
Toledo Scale	23,306
Trail Rite Flatdecks Ltd.	143,608
Transmode Consultants Inc.	32,102
Transportation Association of Canada	48,829
Travacon Research Ltd.	21,442
Triple G Enterprises	22,515
Triple R Contracting Ltd.	55,250
Trudel, Alain	21,200
Tupper's Construction Ltd.	20,750
University of Regina	45,737
University of Saskatchewan	51,625
Van Waters and Rogers Ltd.	389,314
Venture Construction Inc.	419,477
W. F. Botkin-Construction Ltd.	73,539
Wang Canada Ltd.	43,809
WBM Office Systems (Regina) Ltd.	147,831
West-Can Management Ltd.	38,979
Western Transportation Advisory Council	49,395
Weyerhaeuser Canada Ltd.	1,012,408
Whitford Construction Ltd.	39,676
Whitford Paving	21,195
Wilmac Equipment	37,690
Xerox Canada Ltd.	33,690
Zippy on Hamilton	56,913
596587 Saskatchewan Ltd.	182,546

Highways Revolving Fund

Acklands Ltd.	$	124,834
Acme Signs (Alberta) Inc.		251,499
Adam's Painting and Decorating		26,707
Aim Supply Ltd.		24,128
Alberta Tractor Parts		49,977
Allied Lumberland Ltd.		27,084
Anderson/CP Rubber		30,232
Armco Holdings Co. Ltd.		38,018
Armtec		47,469
Ashcroft Treating Plant		70,828
Auto Electric Service Ltd.		25,846
Battlefords Bearing and Farm Supply Ltd.		32,580
Bearing and Transmission (Regina) Ltd.		24,920
Bearing and Transmission Ltd.		21,369
Blackwood Hodge Equipment Ltd.		118,398
Brake and Drive Systems Ltd.		96,745
Brandt Industries Ltd.		41,970
Brian's Contracting Ltd.		122,790
BTS Service		170,360
Cal Davis Sales Ltd.		306,442
Canadian Metal and Supply Co. Ltd.		20,163

Other Payments — *(Concluded)*

Canasphere Industries Ltd.	662,683
Canox	33,769
Case Power and Equipment	20,663
Century Sales and Service Ltd.	34,414
Certified Rentals Ltd.	33,794
Commercial Industrial Manufacturing Ltd.	20,654
Con-Force Structures Ltd.	98,142
Crown Paper	27,176
Cummins Mid-Canada Ltd.	40,554
Custom Built Ag Industries Ltd.	42,097
Dominion Bridge	106,293
Dunlop Engineered Products	22,714
Esso Petroleum Canada	163,170
Federated Co-operatives Ltd.	3,013,576
Fer-Marc Equipment Ltd.	818,514
First Filter Service Ltd.	82,047
Fort Garry Industries Ltd.	209,883
Fort Ingition Ltd.	192,397
Frontier Peterbilt Sales Ltd.	32,643
G. J. Bell International Trucks Ltd.	25,622
General Body and Equipment (Sask) Ltd.	55,324
General Tire Canada Inc.	60,911
Golden West Trailer and Equipment Ltd.	25,113
Goodyear Canada Inc.	46,497
Great West Auto Electric Ltd.	31,192
Guardian Traffic Services Ltd.	21,068
Haas Construction Ltd.	839,386
Hackl's Engine Works Ltd.	33,927
Highways Revolving Fund	21,628
Hypower Systems Inc.	284,345
Ibis Products Ltd.	1,328,278
Information Systems Management Corporation	372,734
International Paints (Canada) Ltd.	1,444,724
J. S. Calibration Services	25,227
James Tire Centres Ltd.	214,854
Ken's Steering Service Ltd.	24,744
King's Tire Service Ltd.	27,292
Kramer Ltd.	124,858
L and R Asphalt Ltd.	20,173
Lafrentz Road Services Ltd.	20,052
Loomis Courier Service Ltd.	47,587
Lucas Fluid Power	23,061
Macmor Industries Ltd.	25,786
McGill's Professional Dust Control Inc.	96,996
McNabb Motors Ltd.	308,851
Mecho Supply Ltd.	39,064
Michelin	28,404
Midwest Detroit Diesel Allison Ltd.	83,536
Midwest Welding and Industrial Supplies Ltd.	24,884
Minister of Finance	204,189
Minister of Finance — Department of Highways	36,399
Mobile Paving Ltd.	55,221
Muirhead Manufacturing Ltd.	79,098
Nemco Resources Ltd.	23,918
Norman's Tire Centre	26,363
Northern Paint Canada Inc.	30,931
Northland Trucks (1978) Ltd.	51,438
Oliver Industrial Supply Ltd.	35,983
Parkland Engine Rebuilders Ltd.	23,788
Percival Mercury Sales Ltd.	34,109
Petro-Canada	348,193
Pounder Emulsions	30,481
Price Daxion	34,901
Prince Albert Foundry Ltd.	230,498
Redhead Equipment Ltd.	554,294
Reed Ford Tractor Sales Ltd.	99,345
Rivtow Equipment Ltd.	42,209
Rowan Enterprises Ltd.	251,130
Rucker Fluid Power Inc.	73,476
Russelsteel	47,720
S and M Trucks and Equipment Ltd.	35,664
Safety Supply Canada Ltd.	39,899
Saskatchewan Property Management Corporation	428,373
SaskAuto	752,479
Sasken Tire Suppliers	143,193
SaskTel	152,623
Shaw GMC Trucks Ltd.	25,742
Signal Industries Ltd.	168,983
Speedy Auto Glass	27,560
Standard Motor Supply Ltd.	22,395
Superior Propane Inc.	27,216
TCM Equipment	224,998
Triod Supply Ltd.	47,056
Turbo Resources Ltd.	63,619
Valley Blades Limited	444,060
Volvo GM Canada Heavy Truck Corporation	60,897
Westcan International Trucks Ltd.	1,250,530
Western Battery	53,676
Wilmac Equipment	559,364
Winacott Spring Tractor Trailer Repair Centre Ltd.	22,613
York Auto Supply (Yorkton) 1976 Ltd.	37,573
Zelensky Brothers	57,744

Highways and Transportation — Capital

Rural Surface Transportation (Subvote 5)

Objective

To construct and rehabilitate provincial highways.

Program Administration

This program upgrades existing roadways to higher design standards, rebuilds deteriorated highways, restores and strengthens pavement by resurfacing and repair and modifies (widen and/or raise) bridges.

Air Transportation (Subvote 7)

Objective

To provide access to remote northern communities, facilities for forest fire fighting services and for improving, maintaining and operating local airports.

Program Administration

This program provides funding assistance for the development, operation and maintenance of community airports, and upgrades Department airports.

Highways and Transportation — Capital

(thousands of dollars)

Subvote	Personal Services		Supplies & Services	Advertising	Travel	Contractual Services	Grants	Purchase of Equipment & Other Assets	Other Expenditures	Total
	General	Extraordinary								
5 Rural Surface Transportation* ...	$ 4,514	$	$ 19,270	$ 47	$ 1,904	$ 10,568	$	$ 41,440	$	$ 77,743
7 Air Transportation*	35	....	200	....	9	154	....	108	....	506
Total	**$ 4,549**	**$ ....**	**$ 19,470**	**$ 47**	**$ 1,913**	**$ 10,722**	**$ ....**	**$ 41,548**	**$ ....**	**$ 78,249**

*For detail of expenditure by Highway see page ______

Other Payments

Listed are payees who received $20,000 or more for purposes other than grants or personal services, for example: rent, advertising, contracts, equipment, office supplies.

A. J. Harlick Earthmoving Ltd.	$ 30,067
Aallcann Wood Suppliers Inc.	33,632
Ace Asphalt and Maintenance (Products) Ltd.	84,847
Ace Electric Ltd.	60,140
Acme Signs (Alberta) Inc.	36,546
Akzo Chemicals Ltd.	60,561
Al-Lin Consultants Ltd.	51,754
Ambertec Ltd.	764,079
Anderson Rental and Paving Ltd.	6,417,594
Armco Holdings Co. Ltd.	73,842
Armtec	557,001
ASL Paving Ltd.	1,890,583
Associated Engineering (Sask.) Ltd.	425,783
Avco Engineering Ltd.	307,386
Barzeele and Burkosky Ltd.	23,011
Baschuk Construction Ltd.	389,141
Beatty and McMurdo Contractors Ltd. and Irving, Don	876,668
Beatty and McMurdo Contractors Ltd.	143,064
Beatty, Larry Moses	21,731
Beechy Bus Lines Ltd.	38,524
Bengough Bus Lines Co-operative Ltd.	42,929
Bouchard, Albert	38,100
Brandt Industries Ltd.	60,399
Brent Construction Ltd.	238,665
Buddwil Enterprises Ltd.	969,653
C. D. Botkin Construction Ltd.	39,345
C. Duncan Construction Ltd.	159,261
Campbell West (1991) Ltd.	21,104
Campbell, John Bill	22,298
Canadian National Railways	131,583
Canadian Pacific Ltd.	62,394
Cannington Farms Ltd.	140,250
Clifton Associates Ltd.	213,452
Clunie Consulting Engineers	211,620
Cochrane Lavalin Inc.	499,654
Cockburn Construction Ltd.	37,919
Commonwealth Seager Group	92,013
Con-Force Structures Ltd.	459,739
Consolidated Concrete Ltd.	23,601
Continental Lime Ltd.	21,256
Cumberland House, Northern Village of	36,760
Dallas Contracting Ltd.	60,971
Deighton Associates Ltd.	62,259
Delcan Western Ltd.	231,660
Delta Rock and Sand Ltd.	173,605
Dome Media Buying Services Ltd.	139,491
Dominion Bridge	44,100
Duhaime Construction Ltd.	20,360
Dutch Industries	26,779
Early's Farm and Garden Centre Inc.	24,650
Ens, Julian	70,358
Esso Chemical Canada	241,218
Esso Petroleum Canada	69,732
Estevan, City of	35,980
Estevan Woodlawn Golf Club	200,000
Far Lines Ltd.	20,027
Federated Co-operatives Ltd.	41,202
Fedorowich Construction Co. Ltd.	53,531
G and C Asphalt Services Ltd.	41,090
G. W. Construction Ltd.	1,892,152
Glen Peterson Construction Ltd.	48,758
Ground Engineering Ltd.	111,230
H. R. Kempton Construction Ltd.	41,407
Heidinger's Construction Ltd.	264,725
Highways Revolving Fund	3,444,233
Holowaty, Anonny S.	24,376
Husky Oil Ltd.	1,138,357
Hydropipe Systems Ltd.	141,959
Industrial Line Contractors Ltd.	33,991
Information Systems Management Corporation	77,145
International Road Dynamics Inc.	58,977
Jasan Services Ltd.	33,118
Kassj Industries Inc.	59,000
Kay's Construction (1972) Ltd.	4,280,568
Keith Project Management Inc.	119,982
Kirsch Construction Ltd.	234,050
Koch Materials Ltd.	522,027
Kolb, Richard	23,000
Kotyk, Karen Anne-Marie and Dunlop, Gloria Anne	28,000
Kress Electric Ltd.	56,900
L and R Asphalt Ltd.	3,161,280
Larson, Paula Marie	60,000
Layfield Plastics (1978) Ltd.	40,788
Lutz, Wm. Dan	44,823
McGill's Professional Dust Control Inc.	26,712
McIlwaine, William John and McIlwaine, Judith Lynn	44,496
McKeen's Trucking Service Ltd.	90,000
Mel's Sand and Gravel Ltd.	28,122
Merivale Nursery	25,878
Middleton, Owen Alexander and Middleton, Lanna Lee	55,000
Minister of Finance	34,305
Mistik Management Ltd.	2,036,599
Mobile Paving Ltd.	156,693
Moose Jaw Asphalt Inc.	4,939,662
Moose Mountain Lines Ltd.	30,556
Morsky Construction Ltd.	279,657
Nautical Electronic Laboratories Ltd.	53,632
Neilson Trucking Ltd.	80,207
Nemanishen Contracting Ltd.	885,245
Nordic Industries (1979) Ltd.	26,219
Okroj, Jan and Okroj, Marie	32,009
P. Machibroda Engineering Ltd.	48,287
Palliser Aggregates Ltd.	2,165,536
Palmer, A. Neil	25,500
Paradise Hill Bus Line Co-operative Ltd.	23,579
Paramount Paving Ltd.	81,367
Pasqua Paving Ltd.	217,829
Paul Morsky Ltd.	2,915,143
Paulsen and Son Excavating Ltd.	20,912
Pelican Narrows Taxi	65,757
Phoenix Advertising Group Ltd.	24,889
Place-Crete Systems Ltd.	42,750
Potash Services Construction Ltd.	40,875
Potzus Construction Ltd.	2,010,373
Pounder Emulsions	1,720,309
Prince Albert, City of — Parks and Recreation Board	23,000
Provincial Treasurer of Alberta	80,545
R and H Backhoe Services Ltd.	49,099
R. J. Genereux and Associates Ltd.	364,483
Rural Municipality of Cambria No. 6	41,686
Rural Municipality of Corman Park No. 344	89,652
Rural Municipality of Maple Bush No. 224	107,208
Rural Municipality of Newcombe No. 260	22,303
Rural Municipality of Sherwood No. 159	65,861
Radville-Ceylon Bus Line Co-op	23,127
Ramsay Construction Ltd.	62,839
Rapid Demolition Ltd.	39,778
RC Road Management Ltd.	20,703

Other Payments — *(Concluded)*

Regina, City of	122,906
Reid Crowther and Partners Ltd.	184,712
Rheaume, Julius	67,500
Rowan Enterprises Ltd.	533,909
S.H.E.L. Bus Lines Ltd.	30,248
Saskatchewan Abilities Council	23,416
Saskatchewan Institute of Applied Science and Technology	155,972
Saskatchewan Property Management Corporation	705,112
Saskcon Repair Services Ltd.	46,514
SaskEnergy Corporation	52,572
SaskPower Corporation	554,483
SaskTel	334,707
Saugeen Road Spraying Co. Ltd.	330,202
Selander Enterprises Ltd.	215,320
Shankaruk, Roger	22,000
Shopost Iron Works (1989) Ltd.	26,707
Signal Industries Ltd.	20,102
South Construction Co. Ltd.	162,224
Spir-L-Ok Industries Canada Ltd.	241,695
Stanley Associates Engineering Ltd.	161,341
Steelcor Culvert Ltd.	26,821

Strudwick, Donald Glenn	50,000
Territorial Logging Ltd.	110,584
Torchinsky Engineering Ltd.	393,211
Tramping Lake Bus Lines Co-operative	20,053
Transgas Ltd.	43,614
Tupper's Construction Ltd.	65,381
Twister Pipe Ltd.	25,681
UMA Engineering Ltd.	254,013
Vector Enterprises Ltd.	2,220,026
Venture Construction Inc.	273,604
Verner's Construction Ltd.	24,462
W. F. Botkin Construction Ltd.	4,538,259
W. Galbraith Farms Ltd.	35,000
Wallace Construction Specialties Ltd.	51,866
Wappel Construction Co. Ltd.	1,409,929
Warner Construction Co. Ltd.	309,342
Western Heritage Services Inc.	33,800
Western Shutdown Ltd.	78,703
Western Trailways Motor Coach Lines Ltd.	42,972
Weyerhaeuser Canada Ltd.	1,881,168
Wolf, Arnold Siegfried and Wolf, Alma	43,300
Woodlawn Regional Park Authority	56,678

Department of Highways and Transportation — Maintenance and Capital Expenditures

Maintenance and Capital Expenditures by Highway

Maintenance and Capital expenditures are reported by highway number for highways where the expenditure for either maintenance or capital exceeded $250,000.

The total expenditures for each highway includes expenditures on adjacent roadway facilities:
Community and Industrial Access Roads
Recreational and Tourist Facilities

Payments are for: Maintenance of Highways and Transportation Facilities (Vote 16, Subvote 8) and Rural Surface Transportation (Vote 17, Subvote 5)

	Vote 16 Subvote 8	Vote 17 Subvote 5		
Highway No.	Maintenance	Rehabilitation	Construction	Total Subvote 5
Highway 1	$ 3,303,686	$ 5,022,736	$ 2,343,394	$ 7,366,130
Highway 2	1,998,154	1,564,806	1,940,839	3,505,645
Highway 3	1,496,547	1,497,392	853,464	2,350,856
Highway 4	1,767,246	2,399,724	1,355,304	3,755,028
Highway 5	858,172	2,009,293	88,560	2,097,853
Highway 6	1,204,925	1,206,012	682,492	1,888,504
Highway 7	754,538	212,566	16,956	229,522
Highway 8	1,362,918	....	1,563,880	1,563,880
Highway 9	1,794,754	140,583	981,230	1,121,813
Highway 10	619,627	....	71,086	71,086
Highway 11	1,263,536	342,319	276,750	619,069
Highway 12	546,374	192,212	1,545	193,757
Highway 13	1,555,531	909,332	97,361	1,006,693
Highway 14	807,632	160,875	60,078	220,953
Highway 15	1,182,041	1,262,181	1,019,717	2,281,898
Highway 16	2,367,585	779,272	1,301,541	2,080,813
Highway 17	355,783	35,607	105,786	141,393
Highway 18	1,639,075	75,816	32,621	108,437
Highway 19	799,250	52,914	296,069	348,983
Highway 20	840,558	....	715	715
Highway 21	1,836,007	175,288	4,411,240	4,586,528
Highway 22	593,864	....	579	579
Highway 23	671,647	63,302	47,093	110,395
Highway 26	753,335	60,967	243,820	304,787
Highway 31	491,634	21,432	1,186,557	1,207,989
Highway 32	301,766	66,992	876	67,868
Highway 33	372,584	70,675	523,372	594,047
Highway 34	297,569	....	108	108
Highway 35	1,757,053	2,315,524	722,350	3,037,874
Highway 36	479,784	....	751	751
Highway 37	662,976	28,150	43,309	71,459
Highway 38	226,061	119,168	217,899	337,067
Highway 39	491,177	1,250,698	76,730	1,327,428
Highway 40	738,565	164,427	9,050	173,477
Highway 41	604,979	767,570	912,615	1,680,185
Highway 42	552,757	....	262	262
Highway 43	633,376	40,706	....	40,706
Highway 44	821,073	46,739	3,457	50,196
Highway 46	120,786	....	520,337	520,337
Highway 47	935,860	78,531	2,065,192	2,143,723
Highway 48	588,436	64,796	1,629,069	1,693,865
Highway 49	398,485	1,088,546	559,779	1,648,325
Highway 51	448,624	....	4,516	4,516
Highway 55	1,771,523	797,166	3,216,415	4,013,581
Highway 56	337,808	....	9,560	9,560
Highway 58	300,370	....	....	....
Highway 60	56,396	....	387,571	387,571
Highway 102	792,503	....	119,148	119,148
Highway 106	1,035,243	....	493,193	493,193
Highway 120	345,295	....	219,127	219,127
Highway 123	483,512	....	63,770	63,770
Highway 135	388,879	....	136,618	136,618
Highway 155	906,611	....	3,772	3,772
Highway 165	595,565	....	950	950
Highway 167	264,878	....	11	11
Highway 219	288,771	....	69,828	69,828

Maintenance and Capital Expenditures by Highway — *(Concluded)*

	Vote 16 Subvote 8	Vote 17 Subvote 5		
Highway No.	**Maintenance**	**Rehabilitation**	**Construction**	**Total Subvote 5**
Highway 302	349,546	....	1,672,708	1,672,708
Highway 303	184,261	....	991,747	991,747
Highway 304	145,861	....	2,186,904	2,186,904
Highway 310	393,670	....	38,036	38,036
Highway 312	262,041	....	3,005,328	3,005,328
Highway 317	165,759	....	1,463,999	1,463,999
Highway 334	410,252	64,413	26,307	90,720
Highway 342	351,273	....	796,718	796,718
Highway 349	193,750	....	1,342,562	1,342,562
Highway 361	413,260	123	62,184	62,307
Highway 363	820,500	....	4,299	4,299
Highway 368	415,819	132,356	32	132,388
Highway 376	373,707	....	2,171	2,171
Highway 378	418,321	....	21,996	21,996
Highway 903	592,929	....	2,302,615	2,302,615
Highway 806	880,432	....	108,278	108,278
Highway 914	283,113	....	2,342	2,342
Highway 922	625,632	....	152,118	152,118
Highway 943	112,702	....	1,451,630	1,451,630
Highway 955	697,821	....	17,022	17,022
	$ 56,954,333	$ 25,281,209	$ 46,637,308	$ 71,918,517
Other Highways	8,941,667	304,278	1,523,675	1,827,953
Allocated Total	$ 65,896,000	$ 25,585,487	$ 48,160,983	$ 73,746,470

Expenditures not allocated to specific projects:	
Pavement Marking	$ 5,852,845
General Services	10,461,146
Urban Maintenance Assistance	78,708
Provincial Airports	1,337,327
Total Maintenance	**$ 83,626,026**

Expenditures not allocated to specific projects:	
Air Photo Services	$ 64,990
District Laboratory Services	506,716
General Services	3,424,882
Total Rehabilitation and Construction	**$77,743,058**

Air Transportation (Vote 17, Subvote 7)

Provincial Airports:

Buffalo Narrows Airport	$12,022	
Cumberland House Airstrip	25,070	
Hidden Bay Airstrip	4,059	
Ile a La Crosse Airstrip	61,442	
La Loche Airstrip	84,490	
Patuanak Airstrip	22,357	
Sandy Bay Airstrip	3,917	
Sandy Bay Airstrip Access	125,491	
Wollaston Lake Airstrip	55,262	$ 394,110

Municipal and Private Airports (Airport Assistance Program):

Each Airport is identified by the proximity of its location to an Urban Community or the R.M. in which it is located.

Assiniboia	$ 5,575
Biggar	2,200
Birch Hills	7,265
Carlyle	4,035
Cudworth	2,200
Davidson	750
Eatonia	750
Esterhazy	2,200
Estevan	5,050
Gravelbourg	2,200
Humboldt	3,700
Kamsack	2,200
Kelvington	750
Kerrobert	750
Kindersley	3,700

Air Transportation (Vote 17, Subvote 7) — *(Concluded)*

Kipling	2,200	
Kyle	2,200	
Leader	2,200	
Leoville	12,532	
Luseland	2,200	
Maple Creek	2,553	
Melfort	4,150	
Melville	2,200	
Moose Jaw	4,290	
Moosomin	750	
Nipawin	4,299	
Rosetown	2,200	
Shaunavon	3,700	
Tisdale	4,383	
Unity	2,200	
Wadena	750	
Wakaw	2,200	
Weyburn	5,050	
Wynyard	3,700	
R.M. Of Eye Hill No. 382	750	
R.M. Of Frontier No. 19	2,037	
R.M. Of Snipe Lake No. 259	2,200	112,069
Total Air Transportation		**$ 506,179**

Human Resources, Labour and Employment

The Department's mandate is to work with Saskatchewan people, workers, labour organizations, employers and interest groups to enhance employment, the workforce and the working environment.

Administrative Services (Subvote 17)

Objective

To provide executive administration to the Department of Human Resources, Labour and Employment (HRLE), and support services to HRLE, the Labour Relations Board, the Women's Secretariat and the Indian and Metis Affairs Secretariat; and to coordinate public service employment equity programs.

Program Administration

This program provides administrative support services in the areas of human resource management and development, communications, financial planning and information systems, accounting and administrative services, and computer systems.

The Employment Equity Unit identifies and eliminates barriers to equal opportunities and implements special measures to increase the number of women, persons of aboriginal ancestry and persons with disabilities in the public service by developing policies, educating, advising, collecting statistics, evaluating and monitoring.

Labour Relations (Subvote 2)

Objective

To promote an informed, productive and harmonious work environment.

Program Administration

This program provides advisory services and research expertise on employment legislative initiatives and information on Saskatchewan's labour market, working conditions and collective bargaining to employers, employees, trade unions, the public and other government departments. It also provides conciliation services to assist employers and unions in resolving disputes arising out of the collective bargaining process and assistance and advice to injured workers and their dependants who have difficult claims before the Saskatchewan Workers' Compensation Board.

Employment Opportunities (Subvote 23)

Objective

To promote and enhance employment opportunities for Saskatchewan people, in particular, persons of aboriginal ancestry, women, youth, and persons with disabilities.

Program Administration

This program facilitates hiring Saskatchewan residents, especially target group members, on major construction projects; develops and coordinates provincial employment initiatives; provides career information material and takes part in inter-departmental and inter-governmental forums dealing with labour market matters.

Labour Relations Board (Subvote 14)

Objective

To provide a quicker, simpler and more cost-efficient alternative to the court system for trade unions and employers with disputes.

Program Administration

This program provides an independent, quasi-judicial tribunal when disputes arise between trade unions and employers. The board operates through public hearings followed by written decisions. Its decisions are final and binding upon the parties. There is no appeal, and review by the courts is strictly limited.

Labour Standards (Subvote 18)

Objective

To enforce and promote minimum employment standards for employees in Saskatchewan.

Program Administration

This program investigates complaints laid by employees; attempts to collect any wages found owing from employers; conducts formal hearings to resolve disputes; and obtains court judgements, for infractions such as wages owing, against individuals, corporations and corporation directors. It also informs employers and employees of their statutory employment obligations and rights and addresses educational institutions, community groups and other associations to explain and promote adhering to employment standards.

Pension Benefits (Subvote 8)

Objective

To regulate and promote private pension plans.

Program Administration

This program provides consultative and regulatory services on funding, investment and solvency of all private plans in the Province; advises government about retirement income matters; participates in intergovernmental discussions and negotiations on pension matters; consults with interest groups on pension issues; and prepares and distributes informational and educational materials.

Occupational Health (Subvote 10)

Objective

To ensure Saskatchewan workers and employers comply with relevant safety legislation.

Program Administration

This program promotes maintenance of a safe work environment and a healthy workforce by preventing work-related accidents by working closely with employers and employees, promoting occupational health and safety through education, training, inspections, accident investigations, and enforcement of minimum standards of health and safety.

Disabilities Directorate (Subvote 38)

Objective

To work with government departments, public interest groups, and individuals to achieve full independence and integration of all persons with disabilities.

Program Administration

This program provides employment access to government for persons with disabilities through information and referral; maintains an inventory of disabled persons seeking employment with the Province; reviews and develops policies regarding disability issues for government; liaises with provincial and federal government departments and community groups; provides education and awareness to the public about disability issues.

Immigration Services (Subvote 3)

Objective

To develop and coordinate provincial immigration policies and activities which promote increased immigration and successful settlement of immigrants.

Program Administration

This program undertakes targeted promotional programs to attract key immigrants; consults with immigrant serving agencies to assist new residents with settlement and successful integration; and negotiates and monitors implementation of the Federal/Provincial Immigration Agreement and the Immigrant Settlement Support Program.

Saskatchewan Opportunities '91 Student Employment Program (Subvote 35)

Objective

To create student summer employment which allows them to gain practical experience and finance their continuing education.

Program Administration

This program provides grants to employers who provide full-time summer jobs lasting 8 weeks or 12 weeks. Eligible employers include businesses, farms and regional parks.

Post-secondary students and graduating Grade 12 students, who are 16 or older, are eligible to participate. All students hired under the program must be continuing their education the following school year.

Additional assistance is available to help fund renovation or technical devices required for employers to hire students with disabilities.

Human Resources, Labour and Employment

(thousands of dollars)

Subvote	Personal Services		Supplies & Services	Advertising	Travel	Contractual Services	Grants	Purchase of Equipment & Other Assets	Other Expenditures	Total
	General	Extraordinary								
17 Administrative Services	$ 1,196	$ 36	$ 189	$ 10	$ 44	$ 35	$	$ 8	$	$ 1,518
2 Labour Relations	835	....	84	....	19	33	....	1	....	972
23 Employment Opportunities	433	46	30	20	12	233	....	....	....	774
14 Labour Relations Board	339	....	32	....	53	8	....	....	....	432
18 Labour Standards	847	....	78	4	56	9	....	1	....	995
8 Pension Benefits	103	26	8	....	4	....	....	....	....	141
10 Occupational Health	2,249	....	388	55	304	154	10	41	....	3,201
38 Disabilities Directorate	176	41	16	....	12	1	....	....	....	246
3 Immigration Services	141	....	13	6	8	5	89	....	....	262
33 Payments to Saskatchewan Property Management Corporation	....	....	1,001	....	....	....	....	....	....	1,001
35 Saskatchewan Opportunities '91 Student Employment Program	....	....	....	....	....	....	1,884	....	....	1,884
9 Members of the Executive Council (Statutory)	21	....	....	....	....	....	....	....	....	21
Total	**$ 6,340**	**$ 149**	**$ 1,839**	**$ 95**	**$ 512**	**$ 478**	**$ 1,983**	**$ 51**	**$ ....**	**$ 11,447**

Grant Payments

Listed, by program, are grant recipients who received $5,000 or more.

Occupational Health (Subvote 10)

Saskatchewan Federation of Labour	$	**10,000**

Immigration Services (Subvote 3)

Prince Albert Multicultural Council	$	10,970
Regina Open Door Society Inc.		29,280
Saskatoon Open Door Society Inc.		29,280
Yorkton Open Door Society Inc.		16,470
Payees under $5,000		3,000
	$	**89,000**

Saskatchewan Opportunities '91 Student Employment Program (Subvote 35)

50 Minute Photo	$	7,591
Payees under $5,000		1,876,357
	$	**1,883,948**

Personal Services

Listed are individuals (excluding unionized employees) who received payments for salaries, wages, honorariums, etc. which total $2,500 or more.

Alderman, John R.	$	81,837
Allan, Brian		66,643
Argue, David Stanley		87,634
Bird, Marilyn A.		38,150
Boyd, John F.		56,547
Brooman, Glen R.		43,179
Brown, L. Denis		75,312
Carroll, Natalia M.		73,689
Casswell, Frederick H.		35,416
Cave, Charles C.		3,720
Cerny, Miroslav		64,950
Conrad, Jeff		32,862
Dahl, Pamela Marion		39,855
Dean, Wendy P.		48,891
Dermody, Brenda R.		38,907
Detz, Patrice O.		46,326
Eiswerth, Sharon E.		24,636
Forsyth, John		9,610
Grainger, Michael		75,867
Greene, Eric John		55,583
Griffiths, Jacquie		3,410
Grob, Lucy		46,531
Hancock, Sharon E.		32,463
Hlasny, Edward S.		3,255
Hobbs, John Robert Borden		80,484
Hornung, Richard I.		102,303
Kelada, Fayek		66,792
Kennedy, Anne E.		48,321
Kerr, Dawn		13,387
Klassen, Carol R.		4,999
Klein, Jack C.		21,356
Kruzeniski, Ronald		92,057
Krznar, Susan		39,073
Kutzan, Virginia		3,100
Lashyn, Lawrence H.		3,255
Leflar, Sandra J.		39,675
Little, Sharon Faith		41,344
Luzny, Wade		40,188
Maitland, Art I.		3,565
McDonald, Bruce		10,540
McFarlane, Anne Pauline		10,240
McGillivray, Susan		8,474
McNabb, Lionel		65,394
Mearns, Linda		27,545
Meier, Gerry		91,586
Milne, Art		58,014
More, Patrick J.		66,792
Morin, Myles Leslie		97,442
Morrison, Marian		11,744
Muir, Alastair J.		3,760
Myers, Robert E. W.		51,785
Nigam, Urmila		27,813
Norheim, E. Wesley		3,255
Ogram, David George		51,687
Olson, Michelle D.		11,230
Pawliw, Richard A.		58,184
Reichert, Royce		2,945
Reis, Mark L.		33,079
Roadhouse, Robert Trevor		125,802
Rosen, Philip E.		26,297
Ross, Liane Dawn		22,619
Ross, Robert		53,688
Ryan, Judith		48,828
Sadleir, Nancy O.		54,172
Sawyer, Louise T. D.		55,722
Scattergood, George		67,008
Schwab, Brian L.		48,548
Scott, Laura		66,743
Shaw, Brian L.		34,012
Shaw, Janice		34,359
Sherwood, Susan Elaine		20,770
Sluggett, Les S.		62,355
Stevens, Terry		13,063
Suderman, Peter		61,089
Tiefenbach, Wayne		59,637
Tingley, Lily O.		62,418
Tomlinson, Rowland J.		11,780
Von Englehardt, Etienne F.		58,603
Walls, Kathy		25,008
Warriner, William E.		59,268
Weber, Cheryl D.		27,068
Wild, Dave K.		5,457
Wolf, Audrey D.		43,116
Wooley, Herbert C.		57,711

Ministers' Travel

Klein, Hon. Jack C.	$ 7,883
Mitchell, Hon. Robert W.	1,655

Other Payments

Listed are payees who received $20,000 or more for purposes other than grants or personal services, for example: rent, advertising, contracts, equipment, office supplies.

Canadian Institute for Radiation Safety	$ 90,000
Dome Media Buying Services Ltd.	29,828
Industrial Alliance Life Insurance Co.	227,840
Information Systems Management Corporation	55,791
National Print-It Centres	24,906
Printco Graphics Inc.	21,893
Ready, Vincent L.	27,385
Saskatchewan Property Management Corporation	1,049,536
SaskTel	271,101
Smail Communications	29,835
Success Office Systems	34,195
WBM Office Systems (Regina) Ltd.	31,448
Zippy on Hamilton	39,402

Indian and Metis Affairs Secretariat

Indian and Metis Affairs Secretariat (Subvote 1)

The Department's mandate is to provide advice on Indian and Metis issues including self-government and aboriginal constitutional matters; to serve as a key aboriginal contact point for government, justice and resource co-management and employment equity; to coordinate aboriginal policy development; to provide leadership within government on land claims and treaty land entitlements, and economic and career development grant programs.

Indian Heritage Trust Fund (Subvote 7)

Objective

To support Indian direct participation in Saskatchewan owned resource companies.

Program Administration

This program provides financial assistance to a trust fund for Natives for the purchase of Saskatchewan based resource companies with investments in Potash Ownership Bonds, and Saskoil Bonds.

Grants under the Indian Economic Development Program (Subvote 4)

Objective

To enable status Indian people to become more economically self-sufficient through the establishment of viable businesses controlled and staffed by Indian people.

Program Administration

This program provides financial assistance for the development and expansion of business ventures that will be owned by bands, band institutions or status Indian persons and provides consultative support to Indian entrepreneurs in developing successful businesses in many sectors of the provincial economy.

Grants under the Native Business Development Program (Subvote 5)

Objective

To encourage and support Native people in achieving economic self-sufficiency through the creation and expansion of businesses which will generate wealth and long-term employment.

Program Administration

This program provides financial assistance to enhance the equity position of individual Native applicants with qualifying business proposals, often enabling applicants to attract conventional financing. It also provides consultative services to Metis and non-status Indian entrepreneurs in the development of viable businesses, secondary processing and resource enterprises.

Grants to Indian and Native Organizations (Subvote 2)

Objective

To provide financial and consultative support of aboriginal women's groups in priority projects.

Program Administration

This program supports aboriginal women's groups to carry out priority projects such as dealing with abuse and family violence, health counselling, housing, education and employment in all areas throughout the Province.

Native Training Projects (Subvote 6)

Objective

To assist unemployed aboriginal people in accessing permanent technical and professional careers in both the private and public sector.

Program Administration

This program provides financial assistance to employers who train aboriginal people and provides recruitment referral, training assistance, cross-cultural awareness, and career counselling. It also provides funding for remaining commitments under the Special Agricultural and Rural Development Agreement, which focused on enhancing a Native entrepreneurial environment and Native ownership.

Indian and Metis Affairs Secretariat

(thousands of dollars)

Subvote	Personal Services		Supplies & Services	Advertising	Travel	Contractual Services	Grants	Purchase of Equipment & Other Assets	Other Expenditures	Total
	General	Extraordinary								
1 Indian and Metis Affairs	$ 1,128	$ 21	$ 111	$ 3	$ 103	$ 120	$ 188	$ 6	$	$ 1,680
3 Payments to Saskatchewan Property Management Corporation	....	....	143	....	....	....	....	....	....	143
4 Grants under the Indian Economic Development Program	....	....	....	....	....	....	1,033	....	....	1,033
5 Grants under the Native Business Development Program	....	....	....	....	....	....	490	....	....	490
2 Grants to Indian and Native Organizations	....	....	....	....	....	....	174	....	....	174
6 Native Training Projects	....	....	....	....	....	501	22	....	....	523
Total	**$ 1,128**	**$ 21**	**$ 254**	**$ 3**	**$ 103**	**$ 621**	**$ 1,907**	**$ 6**	**$ ....**	**$ 4,043**

Grant Payments

Listed, by program, are grant recipients who received $5,000 or more.

Indian and Metis Affairs (Subvote 1)

Beat the Street	$ 7,000
Federation of Saskatchewan Indian Nations	50,000
Green Lake, Northern Village of	10,000
La Loche, Northern Village of	10,000
Metis Society of Saskatchewan Local No. 11 Inc.	110,000
Payees under $5,000	1,200
	$ 188,200

Grants under the Indian Economic Development Program (Subvote 4)

Ahenakew, Willard	10,000
Allary, John	10,000
Carry the Kettle Band	50,000
Confederation of Tribal Nations	100,000
Federation of Saskatchewan Indian Nations	125,000
Fidler, Sheldon	10,000
Goodwill, Madelynn	7,000
Henry, Lester	20,000
Iron, Max and Iron, Velma	10,000
Kawacatoose Band	10,000
Kinistin Ladies Recreation Club	5,000
Little Black Bear Band	40,000
Meadow Lake Tribal Council	50,000
Mike, Clarence	9,150
Mistawasis Band No. 3	45,000
Montreal Lake Band	35,000
Moosomin Band	50,000
Morhart, Joe	5,000
Muskeg Lake Band	125,000
Onion Lake Band	50,000
Red Pheasant Indian Band	10,000
Seesequasis, Elmer	5,000
Semaganis, Thomas	7,742
Shoal Lake Cree Nation	30,000
Sweetgrass Indian Band	40,000
Thomson, Kathleen and Thomson, Patricia	10,000
Wahpeton Band	8,000
Wanuskewin Indian Heritage Inc.	50,000
Watson, Melvin	8,000
Watson, Sharon	20,000
Whitehawk, Maynard and Whitehawk, Barbara	10,000
597729 Saskatchewan Ltd.	50,000
Payees under $5,000	18,048
	$ 1,032,940

Grants under the Native Business Development Program (Subvote 5)

Amisk Development Corporation	$ 10,000
Amyotte, Raymond	5,000
Archerwill Metis Local No. 58	5,000
Batoche 1990 Committee	30,000
Beaudin, Minnie	5,000
Belanger, Buckley	10,000
Bonneau, Gene	8,000
Cameron, Mary Ann	10,000
Carriere, Gary	7,000
Chatelaine, Walter	5,000
Cole Bay Economic Development Corporation	10,000
Deschamps, Ray	5,000
Desmarais, Alex and Desmarais, Alice	10,000
Dongworth, Doreen	6,000
Dumont, George	5,000
Durocher, Tony	10,000
Elliott, Phil	10,000
Favel, Joseph M.	10,000
Fazakas, Ray and Fazakas, Mary	7,000
Fiddler, Allan	5,000
Fiesell, John R.	10,000
Gabriel Dumont Institute of Native Studies and Applied Research Inc.	18,000
Genaille, Laverna	10,000
Grona, Allen and Bernadine	10,000
Kenny, Frank	10,000
Langan, Claude J.	10,000
Laplante, L. C.	5,000
Larocque, Robert	5,000
Madsen, Shawn K.	7,500
Majore, Evelyn	10,000
Martin, Gary	10,000
Maurice, Ambrosse	8,000
McAllister, Rita	6,000
McAuley, Dale	5,000
McAuley, Willard	5,000
McKay, Winston	5,000
Metis Society of Saskatchewan Local No. 11 Inc.	20,000
Michel, Dale	5,000
Michel, Ernest	5,000
Missinipi Broadcasting Corporation	10,000
Morin, Donald	5,000
New Breed Magazine	5,000
Parker, Jaret Peter and SNEDCO	8,500
Perry, Chris	5,000
Petit, Frank	10,000
Pritchard, James	10,000
Pruden, James	8,000
Racine, Raymond	8,000
Rivard, Ron	9,000
Ross, Shirley	5,000
Spiritwood Metis Local No. 136	5,000
Turnor Lake Fishing Co-operative	10,000
Vilbrunt, Richard	10,000
Wicinski-Dunn, Jeanette	5,000
Wilson, Terry	10,000
Payees under $5,000	29,000
	$ 490,000

Grants to Indian and Native Organizations (Subvote 2)

Aboriginal Women's Council of Saskatchewan	$ 87,000
Saskatchewan Treaty Indian Women's Council Inc.	87,000
	$ 174,000

Grant Payments — *(Concluded)*

Native Training Projects (Subvote 6)

Payees under $5,000	$	**22,031**

Personal Services

Listed are individuals (excluding unionized employees) who received payments for salaries, wages, honorariums, etc. which total $2,500 or more.

Benedict, Glen	$	58,296
Bradshaw, Mary Doreen		51,487
Calder, William A.		82,296
Cameron, Kenneth Gerald		51,495
Carroll, Donald James		3,880
Clarke, Louise		24,965
Clow, Jane D.		3,351
Derenger, Donald H. F.		40,899
Dinwoodie, Marian		56,994
Gelmich, Howard George		49,966
Joorisity, Michael T.		16,546
Kennedy, Dennis		43,521
Koback, Lorne L.		91,087
Kovach, Dorothy Cheryl		29,672
Krug, Marion Kay		30,917
Lampard, Marion Lorraine		43,343
Larocque, Eugene		66,670
Long, Shirley A.		11,371
Poitras, George		27,450
Pratt, William R.		2,697
Reid, John		78,405
Robertson, Collette A.		41,226
Schmidt, Garth J.		46,609
Sexsmith, Karen M.		21,923
Smith, Harold		44,520
Welsh, Gerald J.		9,010

Ministers' Travel

Hodgins, Hon. Grant	$	331
Mitchell, Hon. Robert		1,394
Swenson, Hon. Richard J.		335

Other Payments

Listed are payees who received $20,000 or more for purposes other than grants or personal services, for example: rent, advertising, contracts, equipment, office supplies.

Hendrickson, Marvin	$	28,900
Northlands College		122, 993
Saskatchewan Institute of Applied Science and Technology		50,350
Saskatchewan Property Management Corporation		152,936
SaskTel		49,735
Wanuskewin Heritage Park Corporation		20,286

Justice

The Department's mandate is to maintain public order and safety through the operation of an independent, impartial and effective justice system which upholds the rule of law and defines and protects the basic legal rights of our citizens.

Administrative Services (Subvote 1)

Objective

To provide central support services to the Department, the boards and commissions assigned to the Minister of Justice and the Office of the Lieutenant Governor.

Program Administration

This program provides the following services: budget preparation, revenue and expenditure accounting, financial management advice, internal audit, procurement of goods, mail services, and accommodation; personnel administration, payroll, labour relations, and staff recruitment and development; computer systems review, development, implementation and maintenance; and support resources for all communication needs.

It also provides program delivery in the following area: coordination/implementation of the Freedom of Information legislation.

Civil Law (Subvote 2)

Objective

To provide legal services to all government departments, agencies, boards and commissions.

Program Administration

This program provides the following legal services: acts as counsel in lawsuits against the Crown, prepares legal documents such as consulting and personal service agreements, commercial agreements, land transfers, releases, bonds, guarantees, building contracts, and assignments. It prepares legal opinions respecting interpretations of legislative provisions, Crown liability as a result of government activities and civil legal problems arising out of government programs, participates in policy development for client agencies, assists in the preparation of drafting instructions, new legislation and amendments to statutes, and prepares reports for the Minister of Justice and other members of Executive Council.

Public Law and Policy (Subvote 4)

Objective

To assist the Minister of Justice and Attorney General in fulfilling his/her constitutional, statutory and Cabinet responsibilities by providing both legal and policy advice and litigation services.

Program Administration

This program provides legal and policy advice on constitutional matters as well as aboriginal, human rights and trade law issues; supplies coordination and analytical services for the development of all legal and legislative policy and provides technical advice on proposed legislation to departments and government agencies; drafts all Bills and regulations; and provides strategic planning, policy analysis, program development and program analysis, especially in the areas of criminal and family law.

Court Services (Subvote 3)

Objective

To provide the support systems required for the just, equitable and efficient resolution of legal disputes of individuals and/or the Crown.

Program Administration

This program provides staff, courtrooms, document processing and filing, enforcement mechanisms and statistical data for the Court of Appeal, the Court of Queen's Bench and the Provincial Court.

It also provides support services and/or administers Commissioners for Oaths, Notary Publics, Marriage Commissioners, Justices of the Peace and the Maintenance Enforcement Office.

Salaries of the Chief Judge and Provincial Court Judges (Subvote 28)

Objective

To provide for the salaries of the Chief Judge of the Provincial Court, the judges of the Provincial Court, the Traffic Safety Court Justices of the Peace and the Supervising Justice of the Peace, in order to support systems required for the just, equitable and efficient resolution of legal disputes of individuals and/or the Crown.

Salaries of the Surrogate Court Judges (Statutory) (Subvote 12)

Objective

To provide payment to judges and supernumerary judges of the Court of Appeal and the Court of Queen's Bench for that the support system required for the just, equitable and efficient resolution of legal disputes of individuals and/or the Crown.

Public Prosecutions (Subvote 6)

Objective

To prosecute all criminal code and young offenders in all the courts in the province and in the Supreme Court of Canada.

Program Administration

This program advises the Attorney General/the Minister of Justice and their respective deputies on all matters pertaining to the administration of criminal justice in the Province. It also provides legal advice to the Royal Canadian Mounted Police in its provincial policing role and to municipal police forces in the Province and assists them in police training and in specialized training involving changes in the criminal law. It also consults on new federal/provincial legislation or amendments affecting the practice of criminal law.

Policing Services (Subvote 30)

Objective

To provide public security and safety through effective policing service, firearms control and supervision of the private security industry.

Program Administration

This program administers the RCMP contracts and budgets to provide Provincial, aboriginal and municipal policing services. It develops and implements appropriate policing policy; is responsible for liaising between the government and the police community; and operates the Firearms Control Program in cooperation with the Federal Government and the Saskatchewan police community.

Registration of Land Titles (Subvote 8)

Objective

To provide and administer a system of registration for real property that protects the owner's interest and facilitates property transactions.

Program Administration

This program provides for provincially guaranteed ownership of land and the recording of documents which create interests in land, such as mortgages and easements in order to protect the persons entitled to those interests. It also examines and registers land related documents, issues and updates titles, provides title and document searches, maintains perpetual records of titles, provides copies of documents as required, and examines and approves registration of all survey plans, except roadway plans.

Personal Property Registry (Subvote 29)

Objective

To provide a notice filing system where a secured party may register a financing statement indicating an interest in the personal property of a debtor.

Program Administration

This program maintains a record of various types of registrations registered against personal property in Saskatchewan. It also provides an enquiry system where a person intending to purchase or lend money on the security of personal property can request a search of available information registered against an individual, business, motor vehicle, mobile house, trailer or airplane. It also operates a service which allows major users of the system to establish a deposit account with the registry and to telephone search requests directly to the registry.

Public Trustee (Subvote 14)

Objective

To administer the property of those persons who are legally incapable of handling their own financial affairs.

Program Administration

This program administers dependent adults' property by management and investment of assets, provision for maintenance and comforts and maintaining or defending any legal action. This program also protects the property of infants by acting as trustee of trust funds, monitoring claims for personal injuries or death and maintaining or defending legal action on property matters. It also oversees activities of official administrators by making recommendations for appointments, reviewing estate administration, and handling collections of escheat monies.

Administration of The Coroners Act (Subvote 25)

Objective

To investigate all accidental and unnatural deaths and to make recommendations to prevent similar deaths.

Program Administration

This program administers a province wide system of coroners to conduct investigations, make recommendations to appropriate authorities, and hold inquests where public hearings are required.

Saskatchewan Human Rights Commission (Subvote 17)

Objective

To promote recognition of the inherent dignity and the equal inalienable rights of all members of the human family.

Program Administration

This program promotes that every person is free and equal in dignity and rights, and strives to discourage and eliminate discrimination by investigating, settling and taking to boards of enquiry, various complaints of discrimination; conducting public education activities and promoting, approving and monitoring affirmative action programs in Saskatchewan. Target groups for affirmative action programs are women in management and in non-traditional jobs, persons of Indian ancestry and disabled persons.

Saskatchewan Police Commission (Subvote 19)

Objective

To promote the preservation of peace, the prevention of crime, efficiency of police services and to improve police relationships with the communities in the Province.

Program Administration

This program provides regulations on police training and service standardization, conducts inquiries into matters relating to policing standards and the conduct of performance of municipal and R.C.M.P. force members, and hears and determines appeals against disciplinary penalties or dismissals imposed or ordered by Chiefs of Police, Board of Police Commissioners and Councils. The Commission operates the Police College which provides training for all municipal police departments in the Province.

Payments to municipalities for the administration of firearms acquisition certificates and firearms and ammunition business permits (Subvote 33)

Objective

To enhance public security by controlling the sale, acquisition and carrying of firearms.

Program Administration

This program administers and oversees the firearms control program in cooperation with the police. Municipal police forces are reimbursed for conducting firearms business inspections, and issuing permits and licences by the Province, which is, in turn, reimbursed by the Federal Government.

Corrections Administration (Subvote 35)

Objective

To provide overall management and support services for all adult correctional programs in Saskatchewan.

Program Administration

This program provides long and short-term planning and policy development; coordinates federal/provincial and inter-provincial inmate transfers; directs staff training programs; establishes and maintains operational standards; provides management support services for personnel administration; staff training and development, and financial administration.

Pine Grove Correctional Centre — Prince Albert (Subvote 36)

Objective

To provide and maintain safe and humane custody and care of females sentenced or remanded by the Courts.

Program Administration

This program provides a wide range of institutional services to inmates including academic and vocational training, counselling services, work and recreational programs, addiction education and medical and dental services. Pine Grove also houses select federally sentenced women under agreement with the Government of Canada.

Prince Albert Correctional Centre — Prince Albert (Subvote 37)

Objective

To provide and maintain safe and humane custody, control and care for males sentenced or remanded by the Courts from the northern part of the Province.

Program Adminstration

This program provides a wide range of institutional services to inmates including academic and vocational training, counselling services, work and recreational programs, addiction education and medical and dental services. It also houses select federally sentenced inmates under agreement with the Government of Canada.

Provincial Correctional Centre — Regina (Subvote 38)

Objective

To provide and maintain safe and humane custody, control and care for males sentenced or remanded by the Courts.

Program Administration

This program provides a wide range of institutional services to inmates including academic and vocational training, counselling services, work and recreational programs, addiction education and medical and dental services. It also houses select federally sentenced inmates under agreement with the Government to Canada.

Battlefords Community Correctional Centre — North Battleford (Subvote 39)

Objective

To provide and maintain safe and humane custody, control and care for low security males sentenced or remanded by the Courts in the North Battleford area.

Program Administration

This program admits inmates to the Centre through other correctional centres, not directly from the Courts. The focus in this facility is on community service work done outside of the facility. A Community Advisory Board assists in the development of policy and programming. Medical and counselling services and recreational programs are also provided to inmates.

Provincial Correctional Centre — Saskatoon (Subvote 40)

Objective

To provide and maintain safe and humane custody, control and care for males sentenced or remanded by the Courts.

Program Administration

This program provides a wide range of institutional services to inmates including academic and vocational training, counselling services, work and recreational programs, addiction education and medical and dental services. It also houses select federally sentenced inmates under agreement with the Government of Canada.

Northern Corrections (Subvote 41)

Objective

To provide and maintain safe and humane custody, control and care of males sentenced as well as to provide for the delivery of community services in northern Saskatchewan.

Program Administration

This program includes four probation offices which work with the Courts in developing and administering a range of non-incarceration sentencing and pre-trial alternatives, as well as providing opportunities for offenders to participate in community activities to promote responsible social behaviors and work patterns. The northern office is also responsible for the Buffalo Narrows Community Correctional Centre (where the major focus is on providing community service work) and the Waden Bay and Besnard Lake work camps.

Community Corrections (Subvote 42)

Objective

To promote the responsible behavior of offenders through various orders of the courts and to provide pre-sentence monitoring information to the courts.

Program Administration

This program provides essential information to the courts, develops and administers a range of non-incarceration sentencing and pre-trial alternatives, and provides opportunities for selected offenders to participate in community activities which promote responsible social behaviour and work patterns after their release, and make reparation to the victim or community.

Public and Private Rights Board (Subvote 47)

Objective

To assist landowners whose land is or is about to be expropriated by a Provincial Government expropriating authority, in resolving their disputes.

Program Administration

This program provides trained mediators who meet with landowners and expropriating authorities as required, to assist them in resolving their disputes. It also conducts investigations with respect to the route, situation, design and compensation to be paid with respect to existing and proposed public improvements.

Surface Rights Arbitration Board (Subvote 46)

Objective of Program

To settle disputes between the landowner and/or occupant and the mineral operator as it applies to the surface of the land.

Program Administration

This program acts on the request of the landowner, occupant or operator of the mineral lease in providing a comprehensive procedure for acquiring surface rights by mineral operators and for the compensation for the loss of these rights by the landowner. It also settles disputes which may include entry onto the land for wellsites and access roadways or flowline/service line construction, compensation, rental reviews, damage claims, trespass claims, and reclamation upon abandonment.

Saskatchewan Farm Ownership Board (Subvote 48)

Objective

To ensure that residents or corporations engaged in farming will own the majority of Saskatchewan agricultural lands.

Program Administration

The Board's activities include: investigating and processing transfers of land to non-resident individuals and corporate interests; investigating, processing and conducting hearings for applications for exemptions and applications for extensions in time to comply with the Act; recommending amendments to the Act and Regulations; issuing Orders for Divestment; and recommending prosecutions for violations of the Act.

Provincial Mediation Board (Subvote 50)

Objective

To resolve financial and other disputes between landlords and tenants, debtors and creditors, municipalities and property owners, or mortgagors and mortgagees.

Program Administration

The board resolves disputes by conducting investigations, providing mediation, counselling services and hearings; and makes decisions where appropriate.

Farm Land Security Board (Subvote 53)

Objective

To provide security for farmers with respect to foreclosure actions and home quarter protection.

Program Administration

The Board monitors intended foreclosures on farm land by lenders, supervises a stay period during which mediation services are provided and, when mediation is not successful, a Court Report is prepared outlining intended proceedings. The Board also administers home quarter protection rules and determines if it is in the best interests of the farmer to relinquish protection against foreclosure.

Mediation Services (Subvote 11)

Objective

To provide and encourage the provision of mediation services to the general public for a fee.

Program Administration

This program provides trained mediators to assist farmers and lenders in resolving disputes outside the court system and to assist individuals who request mediation services in resolving family law disputes such as custody, parenting arrangements, child/spousal support.

Saskatchewan Securities Commission (Subvote 49)

Objective

To protect Saskatchewan investors by regulating the sale of securities.

Program Administration

Rules are aimed at ensuring the honesty and competence of those who sell securities such as shares, bonds, and other types of investments. Rules also require proper disclosure about securities being sold. The Commission enforces these rules and holds to account those who breech them, in an effort to maintain the integrity of the market place. It also provides information and education to investors so they can make informed investment decisions and informs and educates sellers and issuers of securities enabling them to deal properly with investors.

Consumer Protection (Subvote 16)

Objective

To promote fairness and responsibility between business and consumers and to ensure financial institutions are able to meet their obligations to clients.

Program Administration

This program's activities include: licensing, auditing and acting as liaison with directors of financial institutions; mediating consumer complaints between buyers and sellers; administering several licensing and enforcement areas; investigating complaints of non-compliance; and overseeing three self-administered bodies responsible for insurance brokers, real estate brokers and funeral homes and services.

Film Classification (Subvote 20)

Objective

To classify all films (motion pictures) intended for public viewing and all video cassettes rented or sold through retail outlets in Saskatchewan.

Program Administration

This program's activities include making catalogues available to registered video outlets; sending monthly listing of new films classified to registered movie theatres; reviewing theatre advertisements; sending classification information to theatres; conducting field visits throughout the Province to evaluate effectiveness; and sending informational posters, fax sheets and brochures to businesses in the film and video business.

Corporations (Subvote 21)

Objective

To provide a registry service for businesses, organizations and names as required by various legislation.

Program Administration

The branch incorporates Saskatchewan based business and non-profit corporations: registers extra-provincial business and non-profit corporations enabling them to conduct business in Saskatchewan; registers business names of proprietorships and partnerships; maintains membership lists and bylaws of professional associations; maintains a registry of cooperatives and credit-unions; and, provides access to the public for all of the above information.

Expenses of the Office of the Lieutenant Governor (Subvote 24)

Objective

To represent Her Majesty Queen Elizabeth II in Saskatchewan and as such exercises the Queen's powers as Head of State within provincial jurisdiction.

Program Administration

As the chief executive officer in the Province, the Lieutenant Governor summons and dissolves the Legislature; recalls its members and prorogues its sessions; formally names the Premier and swears in the Cabinet; reads the speech from the Throne; gives Royal Assent to bills, and signs provincial proclamations, Letters Patent and orders-in-council. In Saskatchewan, the Lieutenant Governor is Chancellor of the Saskatchewan Order of Merit. The Lieutenant Governor lends patronage to the arts and volunteer organizations; visits schools; makes speeches to various organizations, and presents medals and awards.

Communications Policy (Subvote 54)

Objective

To develop and recommend policies with respect to the regulatory and technology areas of telecommunications, broadcasting, cable television, and the Saskatchewan Communications Network.

Program Administration

This program provides a lead role in Federal/Provincial telecommunications policy negotiations by monitoring the Federal regulatory process (CRTC), prepares Provincial submissions to the CRTC; handles ministerial correspondence respecting Federal/Provincial communication issues; prepares briefing material for ministers' conferences/intergovernmental meetings and participates in Federal/Provincial officials' committees. It also monitors the Federal Department of Communications' licensing and regulatory policies and prepares required submissions; acts as liaison for interjurisdictional issues; and acts as liaison with departments and Crown corporations on communication issues.

To provide for a net expenditure (recovery) of (from) the Queen's Printer Revolving Fund (Statutory) (Subvote 13)

Objective

To publish and distribute Acts, regulations, *The Saskatchewan Gazette* and other government publications to various government and non-government clients.

Program Administration

The Queen's Printer Revolving Fund publishes statutes in pamphlet, hardcover and looseleaf form; arranges for the publication of regulations in *The Saskatchewan Gazette;* and publishes regulations in looseleaf form. Publications are sold through the mail and over-the-counter as well as by annual subscriptions. Revenues earned are retained by the Fund to cover associated expenses. The net cash expenditure (recovery) for a fiscal year is a charge to the Consolidated Fund.

To provide for a net expenditure (recovery) of (from) the Correctional Facilities Revolving Fund (Statutory) (Subvote 15)

Objective

To operate a commercial manufacturing and service industry within the correctional centres, providing products to both the private and public sectors.

Program Administration

The Correctional Facilities Revolving Fund provides job skill training by employing inmates in the production of various goods for government departments, Crown Corporations and private sector clients. Examples of products include: office furniture, vehicle repairs, upholstery and cloth diapers. Revenue generated is retained by the Fund and serves to offset the costs of incarceration of the inmates. The net cash expenditure (recovery) for a fiscal year is a charge to the Consolidated Fund.

To provide for policing services by the Royal Canadian Mounted Police (Subvote 7)

Objective

To provide a provincial policing service.

Program Administration

The RCMP provide policing services under contract to all Urban Municipalities under 500 population, Indian Reserves, Rural Municipalities and the Northern Administration District.

Grants to justice organizations and for justice related activities (Subvote 31)

Objective

To provide grants to various justice-related organizations.

Program Administration

The organizations receiving grants all fulfill roles independent of the Department of Justice and as such each operates autonomously, without any administrative support or guidance from the Department other than the financial assistance of the grant.

Grant to the Law Reform Commission of Saskatchewan (Subvote 18)

Objective

To review provincial law with a general view towards its simplification and modernization.

Program Administration

This program provides a review process of provincial laws requiring simplification or modernization. Topics may originate from a recommendation of the Minister of Justice, the Commission's staff, the judiciary, the legal professional, other professional organizations or the general public. The Commission also assesses criticisms of a significant nature from the general public concerning legislation and rules of the common law.

Grants under The Cemeteries Act to cemetery companies in default (Subvote 23)

Objective

To provide financial assistance to insolvent government owned commercial cemeteries for operational purposes.

Program Administration

The grant allows for the operation of insolvent cemeteries by the Provincial Government. The funding covers all day to day expenses of operating these cemeteries such as ground maintenance, burials and general administration.

Grant to provide for expenditures respecting the Saskatchewan Communications Network Authority (Subvote 27)

Objective

To deliver educational and informational programming to Saskatchewan residents through the use of terrestrial and satellite technologies.

Program Administration

This program provides programming through its interactive Training Network and its Cable Network. The Training network transmits post-secondary educational classes, seminars and special presentations from a variety of educational institutions, agencies and organizations. The Cable Network offers original educational programming aimed at stimulating life-long learning, developing cultural awareness and strengthening the identity and values of Canadian society. Subject areas include agriculture and rural development, arts and humanities, the environment, health and wellness, and, science and technology.

Crimes Compensation Board payments (Subvote 32)

Objective

To provide financial assistance to victims of violent crimes that occur within the Province.

Program Administration

Information regarding a crime is gathered through hearings, which are held monthly throughout the Province.

Recommendations are forwarded to the Department of Justice for payment. Monetary awards can be recommended to the victims, the surviving spouse and/or dependents when an injury or death occurs as a result of an unprovoked act of criminal violence.

To provide payments for compensation, legal and administration expenses due to the failure of Associated Investors of Canada and First Investors Corporation (Subvote 55)

Objective

To provide funding to enable [illegible]lement offer to be made to Saskatchewan residents who were contract holders of Associated Investors of Canada (AIC) and First Investors Corporation (FIC).

Program Administration

A settlement offer will be made to investors during the 1992/93 fiscal year. Funding during 1991/92 is to cover the legal and administrative expenses associated with coordinating the proposed settlement offer with the other provinces and with legal counsel for the investors.

To provide an operating subsidy to the Correctional Facilities Industries Revolving Fund (Subvote 56)

Objective

To provide additional funds to the revolving fund by way of a subsidy from the Department to allow the fund to continue to operate.

Program Administration

The Correctional Facilites Industries Revolving Fund provides job skill training by employing inmates in the production of various goods for government departments, Crown corporations and private sector clients. Examples of products include office furniture, vehicle repairs, upholstery and cloth diapers. Revenue generated is retained by the Fund and serves to offset the costs of incarceration of the inmates. Any excess profits are returned to the Consolidated Fund.

Justice

(thousands of dollars)

Subvote	Personal Services		Supplies & Services	Advertising	Travel	Contractual Services	Grants	Purchase of Equipment & Other Assets	Other Expenditures	Total
	General	Extraordinary								
1 Administrative Services	$ 2,690	$ 28	$ 2,653	$ 18	$ 137	$ 618	$	$ 132	$	$ 6,276
2 Civil Law	1,319	....	104	....	16	500	....	....	....	1,939
4 Public Law and Policy	1,647	....	183	....	79	98	25	1	....	2,033
3 Court Services	8,713	....	1,399	1	486	1,257	....	34	....	11,890
28 Salaries of Chief Judge and Provincial Court Judges	4,303	17	2	....	....	....	....	....	....	4,322
12 Salaries of Surrogate Court Judges (Statutory)	127	....	....	....	....	....	....	....	....	127
6 Public Prosecutions	3,929	....	367	....	148	1,347	....	2	....	5,793
30 Policing Services	197	....	26	....	7	1	....	1	....	232
8 Registration of Land Titles	4,558	....	377	....	18	7	....	107	....	5,067
29 Personal Property Registry	520	....	105	....	1	....	....	....	....	626
14 Public Trustee	758	....	52	2	20	11	....	2	....	845
25 Administration of The Coroners Act	81	....	528	....	3	296	....	....	....	908
17 Saskatchewan Human Rights Commission	809	....	87	5	35	14	....	53	4	1,007
19 Saskatchewan Police Commission	231	....	20	4	15	345	....	....	....	615
33 Payments to municipalities for the administration of firearms acquisition certificates and firearms and ammunition business permits	....	....	....	....	....	97	....	....	....	97
35 Corrections Administration	959	....	102	....	58	40	....	....	....	1,159
36 Pine Grove Correctional Centre — Prince Albert	1,428	....	339	2	37	47	....	12	58	1,923
37 Provincial Correctional Centre — Prince Albert	7,025	....	1,630	....	188	93	....	28	279	9,243
38 Provincial Correctional Centre — Regina	8,154	34	1,678	1	134	170	....	55	326	10,552
39 Battlefords Community Correctional Centre — North Battleford	421	....	118	....	27	....	....	2	26	594
40 Provincial Correctional Centre — Saskatoon	6,996	....	1,661	1	118	141	....	30	276	9,223
41 Northern Corrections	1,303	....	317	....	182	81	....	7	77	1,967
42 Community Corrections	3,950	....	535	2	228	1,011	....	4	....	5,730
47 Public and Private Rights Board	....	....	2	....	....	5	....	....	....	7
46 Surface Rights Arbitration Board	121	....	13	....	15	2	....	....	....	151
48 Saskatchewan Farm Ownership Board	191	....	13	....	13	....	....	....	....	217
50 Provincial Mediation Board	1,226	....	99	....	18	2	....	....	....	1,345
53 Farm Land Security Board	294	....	66	....	46	1,288	....	3	....	1,697
11 Mediation Services	181	....	64	....	....	752	....	1	....	998

49 Saskatchewan Securities Commission	789	....	81	2	47	30	....	2	....	951
16 Consumer Protection	1,175	7	88	....	43	4	....	1	....	1,318
20 Film Classification	76	....	2	....	5	....	....	....	....	83
21 Corporations	803	....	220	....	3	2	....	....	....	1,028
24 Expenses of the Office of the Lieutenant Governor	92	....	58	....	18	24	....	....	....	192
54 Communications Policy	297	....	42	....	18	....	....	48	....	405
51 Payments to Saskatchewan Property Management Corporation	....	....	19,119	....	....	....	....	....	....	19,119
13 To provide for a net expenditure (recovery) of (from) the Queen's Printer Revolving Fund (Statutory)	....	....	....	....	....	....	....	....	116	116
15 To provide for a net expenditure (recovery) of (from) the Correctional Facilities Industries Revolving Fund (Statutory)	....	....	....	....	....	....	....	....	36	36
7 To provide for policing services by the Royal Canadian Mounted Police	....	....	....	....	....	55,476	....	....	....	55,476
31 Grants to justice organizations and for justice related activities	....	....	....	....	....	....	48	....	....	48
18 Grant to the Law Reform Commission of Saskatchewan	....	....	....	....	....	....	110	....	....	110
23 Grants under The Cemeteries Act to cemetery companies in default	....	....	....	....	....	....	40	....	....	40
27 Grant to provide for expenditures respecting the Saskatchewan Communications Network Authority	....	....	....	....	....	....	2,600	....	....	2,600
32 Crimes Compensation Board payments	....	....	31	....	....	678	....	....	....	709
52 Members of the Executive Council (Statutory)	35	....	....	....	....	....	....	....	....	35
55 To provide payments for compensation, legal and administration expenses due to the failure of Associated Investors of Canada and First Investors Corporation	....	....	9	....	....	119	....	1	....	129
56 To provide an operating subsidy to the Correctional Facilities Industries Revolving Fund	....	....	....	....	....	....	....	....	318	318
Total	**$ 65,398**	**$ 86**	**$ 32,190**	**$ 38**	**$ 2,163**	**$ 64,556**	**$ 2,823**	**$ 526**	**$ 1,516**	**$ 169,296**

Grant Payments

Listed, by program, are grant recipients who received $5,000 or more.

Public Law and Policy (Subvote 4)

Payees under $5,000	$ **24,636**

Grants to justice organizations and for justice related activities (Subvote 31)

Canadian Assocation of Chiefs of Police	$ 5,000
Canadian Law Information Council	14,220
Law Society of Saskatchewan	5,000
National Judicial Institute	15,200
Uniform Law Conference of Canada	6,000
Payees under $5,000	3,000
	$ **48,420**

Grant to the Law Reform Commission of Saskatchewan (Subvote 18)

Law Reform Commission of Saskatchewan	$ **110,000**

Grants under The Cemeteries Act to cemetery companies in default (Subvote 23)

Green Acres Memorial Gardens Ltd.	$ 20,000
Sunset Memorial Gardens (1970) Ltd.	20,000
	$ **40,000**

Grant to provide for expenditures respecting the Saskatchewan Communications Network Authority (Subvote 27)

Saskatchewan Communications Network	$ **2,600,000**

Personal Services

Listed are individuals (excluding unionized employees) who received payments for salaries, wages, honorariums, etc. which total $2,500 or more.

Acton, Kenneth W.	$ 71,555
Agnew, Margaret Lynne	57,468
Aguilera, David	41,808
Allan, Robert Harvie	92,000
Allen, Robert	58,911
Amrud, Susan C.	60,505
Anderson, Joan L.	8,900
Anderson, Larry G.	83,796
Andrychuk, Kasmer A.	90,000
Angell, David	22,850
Archambault, J. R. O.	90,000
Armstrong, Grant H. M.	3,000
Arnold, James H.	46,176
Arnot, David M.	90,000
Ashdown, John H.	41,797
Augustine, Kerry	5,419
Bachelu, Armand J.	59,637
Badham, Marjorie K.	12,717
Baker, John	71,487
Barclay, Ronald L.	3,000
Barnett, David W.	46,326
Barrington-Foote, Brian	116,483
Bartlett, K. Scott	68,293
Batten, Mary J.	3,000
Bauer, Bruce J.	71,475
Bayda, E. D.	3,000
Baynton, G. W.	3,000
Beck, Dale K.	69,295
Bell, L. Keith	58,029
Bell, Ronald G.	90,000
Bellerose, Kenneth E.	90,000
Berezowsky, Dennis R.	49,809
Best, Brenda	13,706
Bezo, Ronald A.	18,988
Blain, Paul	50,517
Bobowski, Ernest	90,000
Bogdasavich, Darryl G.	92,877
Booth, Joseph	7,280
Boyce, Howard J.	90,000
Boychuk, Linda E.	53,727
Bradshaw, James Michael	42,364
Brady, Michael	20,883
Brandt, Gary W.	78,558
Braun, Peter	52,351
Brewster, Edna M.	49,643
Brierley, Leta M.	73,731
Britton, Douglas J.	80,268
Brown, D. Murray	83,796
Brown, Darryl	43,893
Brown, Gary S.	50,046
Brown, Ian R.	80,268
Brownlee, Brent R.	42,879
Brunskill, James R.	55,633
Burch, Frederick	50,046
Burgess, Isaac Murray	50,692
Burwood, Shelley	20,883
Callbeck, Donald W.	53,727
Cameron, S. J.	3,000
Cann, Dennis R.	79,935
Cardinal, Inez J.	5,874
Carey, B. Patrick	95,705
Carson, Douglas Donald	41,655
Carter, Mary Y.	3,000
Chadwick, Norman K.	7,044
Cherneskey, Mary	54,777
Cherneski, John H.	39,741
Chinn, Terrance	64,065
Chorneykc, Anys R.	90,000
Christie, Alice	51,819
Chutskoff, Ken J.	20,546

Personal Services — *(Continued)*

Clark, George A.	58,353
Coates, Elena Rose Anne	38,325
Cole, Kerry L.	14,400
Connelly, Steven J. D.	83,796
Conroy, Robert N.	92,000
Cooper,Kay	13,755
Curle, J. H. Monte	54,777
Cwynar, Denise S.	27,558
Dahl, Leonard	43,100
Dament, Donald I.	50,046
Dammann, Wendy E.	50,046
Daniels, Donna	26,026
Dansereau, Rene J.	52,014
Dauncey, Barry L.	46,110
De La Gorgendiere, Marcel	83,550
Dehm, Fred W.	80,268
Dernoga, Edward Michael	52,050
Deshaye, Lloyd Patrick	92,000
Desnomie, Diane	25,120
Dickson, Frank G.	3,000
Diehl, Eric C.	90,000
Dielschneider, Peter J.	3,000
Dinu, Darlene J.	30,042
Doell, Marjorie J.	31,417
Dohms, James	48,440
Dombowsky, Kenneth	63,583
Donovel, Wayne F.	50,046
Duke, Scott	5,511
Duxbury, Arthur H.	38,880
Dwyer, Albert J.	72,657
Dyck, Lorna D.	44,893
Edgington, Walter	34,357
Egilsson, Brenda M.	38,046
Ehman, Josephine M.	10,549
Ell, Leslie J.	40,398
England, Brenda	40,347
Ens, Linda Agnes	58,758
Erickson, Brian W.	49,536
Ewert, Elinor	50,172
Ewert, Louise A.	38,190
Ewing, Linda	30,294
Fafard, Claude R.	92,000
Falkowsky, Nelson	26,748
Fenwick, Dennis E.	90,000
Ferguson, Darryl	4,974
Ferguson, Lionel L.	54,741
Ferguson, Terrance D.	54,699
Fernandez-Davila, Pablo C. A.	20,574
Ferris, Thomas W.	92,000
Fiddler, Joyce D.	41,280
Fiedelleck, Carol A.	29,516
Field, John W.	80,268
Fielding, Gerald K.	90,000
Finley, Robert G.	90,000
Fischer, Patricia	18,472
Fitzmaurice, Michael	16,300
Flory, Philip J.	66,792
Flynn, Joseph J.	90,000
Ford, Terry W.	48,702
Foster, Donna Anne	46,521
Fremont, Roy C.	42,891
Fuchs, Elwood C.	50,046
Fulawka, Loretta	30,931
Gagne, Joseph S.	3,000
Garner, Sheila R.	25,080
Geatros, Theodore L.	3,000
Gellvear, Janice M.	30,294
Gelowitz, Ramona F.	27,866
Gerein, Catherine	33,339
Gerein, Colleen A.	5,583
Gerein, W. Frank	3,000
Gerwing, Marjorie A.	3,000
Gilman, Donna M.	49,431
Goertzen, Arnold F.	54,039
Goldenberg, Irving	3,000
Goliath, Heinrich W.	90,000
Goliath, Wallace V.	90,000
Gosselin, Edward R.	90,000
Goudar, Ashok T.	46,536
Graham, William G.	58,065
Gray, Marilyn Louise	61,819
Grenkie, Edward J.	57,114
Grotsky, Isadore	3,000
Grottick, Karen	12,847
Guenther, Peter A.	74,732
Gunn, Ellen J.	70,845
Gunnlaugson, Dawn	25,803
Haczkewicz, Delores K.	38,043
Hagemeister, John W.	83,796
Hahn, Linda L.	38,203
Hall, Faye M.	43,719
Hall, James	62,418
Halliday, Leslie	65,430
Halvorson, K. R.	3,000
Halyk, Judy L.	49,380
Hansen, Sonja	73,731
Hanson, Beverly J.	39,779
Hanton, Frank	2,550
Hardie, Rodney W.	37,025
Harris, Bette	10,600
Hartung, Debbie	12,663
Hartz, Darlene C.	28,467
Hawboldt, Ernest L.	47,681
Hebert, Gregory P.	50,046
Hedstrom, Carolyne Debbie	42,150
Heebner, Reginald W.	48,474
Heffernan, Avonda R.	33,998
Heisler, Gloria A.	38,745
Hendrickson, Brian A.	59,637
Henning, Bruce D.	90,000
Henrickson, Carol I.	58,161
Henry, Wayne A.	50,204
Herauf, Maurice	56,961
Herman, Glen J.	62,241
Hewitt, Ronald W.	98,257
Hilderman, William J.	74,391
Hillman-Weir, Katherine E.	38,794
Hincks, Terry	11,310
Hingston, Marion	29,024
Hinz, Dianne C.	42,060
Hinz, Terrence R.	80,268
Hischebett, Richard G.	45,674
Holizki, Theresa	74,600
Holman, Dorothy P.	13,247
Holtzman, Garnet	87,387
Hookenson, Barbara D.	64,451
Hordichuk, Rhonda L.	14,870
Hornsberger, Barry J.	80,268
Houston, Clinton	15,800
Hrabinsky, Paul	3,000
Hryhorchuk, Peter A.	80,268
Huculak, Bettylou	18,573
Hunter, Darla C.	3,000
Hunter, Robert G.	45,074
Hurnard, Shirley A.	41,595
Impey, Isabelle	3,400
Irvine, John T.	44,893
Isinger, Robert	9,225
Iverson, Joanne A.	41,970
Jacobs, Ronald G.	50,046
Jamieson, Jamesina G. L.	13,307
Jamont, Kenneth	67,719
Jennings, William T.	64,293
Johnson, Elizabeth	44,424
Johnson, Lorraine	23,592
Johnson, Selmer B.	16,491
Johnston, Alistair B.	80,268
Johnston, Gordon R.	41,622

Personal Services — *(Continued)*

Joyner, Catherine L.	48,633
Just, Eldi	31,438
Kainz, Mavis Dianne	41,280
Kaminesky, Elmer	12,641
Karlstrom, Duane	48,601
Karpinski, Ronald J.	48,693
Kellett, Sharon P.	36,021
Kelley, Wendy A.	20,883
Kellsey, Donna	3,608
Kennedy, Margaret R.	42,891
Kenville, Arlene	29,475
Kerr, Edith	18,775
Ketcheson, Hugh M.	90,000
Kildaw, Terry V.	49,318
King, Charles Garth	56,280
King, Gerald C.	90,000
King, Judith A.	38,745
Kingston, Bryan A.	50,046
Kirkham, Randy	80,268
Klassen, Dietrich	41,346
Klause, Brenton M.	66,405
Kleckner, James	52,257
Koczka, Wanita Janet	52,680
Kolpak, Violet J.	23,108
Koschinsky, Anthony J.	73,731
Kostal, Darlene E.	38,645
Kraus, Dale R.	54,171
Kulyk, Joseph M.	83,796
Kuntz, Kevin M.	56,666
Kyle, Larry Alvan	3,000
Lague, Robert G.	41,842
Laing, Gordon R.	47,151
Laing, Robert D.	12,350
Lane, Gary	17,441
Lang, Leanne M.	28,911
Lang, Terrance F.	68,610
Langston, Patricia	27,826
Larson, Barry D.	50,046
Lavoie, D. Albert	90,000
Lawton, William N.	3,000
Laxdal, M. Keith	91,833
Lee, Robert E.	90,000
Lew, Eva O.	31,687
Lewchuk, Eugene A.	90,000
Lewis, Pamela	4,142
Libby, Eileen	5,144
Light, Thomas M.	25,695
Link, Beverley A.	12,881
Linn, Patricia M.	90,000
Lipinski, Sylvia M.	38,922
Lorenzen, Ann	50,031
Lowery, Joan A.	36,633
Lund, Anthony Henry	74,298
Lustig-McEwen, Marilyn	41,174
Luther, Edwin J.	42,588
MacCallum, Thomas O.	66,148
MacGillivray, O. A.	81,837
MacKay, Kenneth W.	92,877
MacLean, Neil J.	55,854
MacLean, Ronald A.	3,000
MacLeod, K. R.	3,000
MacNab, Ross W.	47,180
MacPherson, Donald K.	3,000
Madill, Edward R.	70,713
Mah, Ken Sato	2,950
Malone, Edward C.	3,000
Matheson, Garth	36,625
Matheson, William R.	3,000
Maurice, Gene A. F.	3,000
Maximuik, William G.	52,014
McAdam, Mitch	50,172
McComb, James	50,769
McCullough, Louise	27,715
McGillivray, Susan	43,328
McGinnis, Robert	41,334
McGovern, Darcy	46,702
McIntosh, Ian	66,792
McIntyre, Alda M.	31,657
McIntyre, Joseph G.	3,000
McKay, T. Murray	33,908
McKillop, Donald A.	87,387
McLean, Debra E.	39,417
McLellan, Ian Duncan	3,000
McLeod, William D.	53,727
McMurdo, Arthur C.	90,000
McNabb, Samuel E.	43,374
McNaughton, Malcolm A.	48,303
Meagher, Wilfred L.	72,000
Meier, Dana William	39,888
Meiklejohn, Morley Ian	2,850
Mercredi, Kenneth A.	60,138
Meredith, Twyla G.	60,666
Miazga, Matthew K.	65,271
Michaluk, Ginette	46,830
Millard, Donna M.	27,190
Milliken, James D.	3,000
Milton, Mary	48,891
Mitchell, Donna Lea	31,564
Mitchell, Graeme G.	59,028
Mitchell, Hon. Robert W.	15,254
Moen, Douglas E.	80,268
Maran, Garry J.	62,949
Morin, Kimberley	40,275
Morin, Patrick Joseph Clifford	28,779
Morris, Diane Irene	18,170
Moser, Joellyn L.	32,914
Mossny, Stephen	59,034
Moxley, Ross G.	92,000
Muir, Alastair J.	60,000
Muirhead, Gerald S.	4,457
Mulholland, Wayne D.	67,110
Munro, Glen T.	42,789
Murphy, James Clifford	2,950
Murrison, Dean	52,782
Muyres, Duane V. J.	32,548
Nelson, Blayne G.	36,753
Neufeld, Eric	80,268
Neuls, Shirley J.	46,326
Neurauter, Edward A.	35,832
Neustaedter, Annette	63,066
Neville, Raymond J.	90,000
Newis, Frederick C.	60,637
Newman, Reginald S.	48,107
Nickel, Hertha K.	38,046
Nicol, Arlene	28,371
Nightingale, Jeremy A.	80,268
Noble, G. E.	3,000
Norrie, Phyllis	20,883
Nutting, Jon Brosi James	90,000
Nygren, Evert C.	59,531
Ochoski, Debra	19,271
Ollinger, Kathlene	5,655
Orr, David D.	90,000
Ortman, Carol J.	31,507
Osborn, H. Albert	3,000
Pankratz, Vic	52,254
Paquin, Joseph Robert Denis	50,046
Parker, Gary J.	57,342
Parker, Horace Don	90,000
Patterson, Daniel D.	69,702
Pearson, Erna Inga	22,119
Peet, Clifford H.	17,431
Peterson, Rita L.	41,121
Petrich, Raymond Edward	87,387
Pischke, Garry Kurt	50,046
Pistun, Ralph D.	58,918
Plante, Anne T.	15,450
Plemel, James A.	80,626

Personal Services — *(Continued)*

Polishchuk, Perry G.	46,771
Pomfret, Douglas H.	56,059
Pottruff, Betty Ann	80,268
Prenevost, J. Brent	54,912
Priel, Loran T.	7,500
Quinney, C. Richard	88,889
Rabyj, Robert Ron	46,913
Rasmussen, Edwin A.	67,879
Rathgeber, Russel A.	90,000
Rayner, Daryl L.	55,983
Reeson, Lian M.	34,017
Reiser, Ronald A.	42,060
Rempel, Ryan George	4,515
Richards, Robert G.	13,629
Richter, E. Connie	31,417
Rintoul, Kathy T.	10,493
Robertson, Madeleine M.	18,084
Robinson, Melvin	58,353
Rodie, Marlene	37,413
Rogoz, Dora	31,438
Rollie, Alan J.	48,693
Roots, Mavis	34,715
Rousay, Gloria J.	42,213
Ryan-Froslee, Jacelyn A.	6,850
Sanders, Jay R.	51,111
Sather, Jane M.	64,950
Savage, Gladys D.	30,294
Scheibel, Eugene	3,000
Schmeiser, Douglas A.	8,548
Schneider, James	66,792
Schramm, William	30,972
Schuster, Garnet W.	40,485
Schwartz, Georgia	42,060
Scott, Donna	46,326
Seale, Andrea J.	31,925
Seis, Morley	61,551
Selinger, Murray P.	35,331
Seniuk, Gerald T.	90,000
Seniuk, Priscilla Joy	27,347
Sereda, Henry A.	54,171
Shaner, Gordon B.	90,000
Shaw, Stewart J. M.	50,046
Shemanski, Jean R.	32,190
Sheppard, Gail J.	21,055
Sherstobitoff, Nicholas W.	3,000
Shiplett, William	19,046
Shourounis, Barbara-Lee	76,488
Siemens, William	50,046
Simonson, Eleanor B.	37,878
Simpson, David A.	68,074
Sinclair, Heather Anne	57,789
Sinclair, W. Dean	70,713
Sirois, A. L.	3,000
Skaalrud, Marlene	31,321
Smerchinski, Robert M.	46,902
Smith, Cindy	5,915
Smith, Douglas	87,579
Smith, Leighton J.	51,256
Smith, Linton J.	90,000
Smith, Patricia E.	28,194
Smith, Robert J.	90,000
Snell, Carol A.	80,268
Snook, William R.	51,157
Sockett, Barry	71,487
Somers, Marjorie Eileen	45,469
Spencer, Garry T.	67,803
Stack, Lynda L.	42,891
Starkes, Ticia	9,586
Steiner, Bryan M.	48,258
Stephenson, Bonnie	27,719
Stephenson, Dr. Dianne	25,963
Sterling, Ronald S.	34,532
Stoesser, John J. M.	80,268
Stricker, Barrie W.	73,731
Sullivan, Leslie T.	80,268
Svaren, Palmer	55,122
Szatkowski, Velma A.	45,744
Talbot, Curtis	50,700
Tallis, C. F.	3,000
Tastad, George L.	9,025
Taylor, Carolee	15,260
Taylor, James T.	80,268
Taylor, Robert R.	46,326
Tegart, Gerald G.	83,796
Teichreb, Ron	50,046
Telfer, Thomas L.	59,001
Tennant, William B.	52,500
Terry, Allan R.	46,326
Terry, Brenda	11,381
Tewksbury, Jim H.	41,916
Thackeray, Annette	39,057
Thompson, D. Terry	94,575
Thorsteinson, Susan L.	30,294
Till, Richard J.	81,837
Todd, Gail Ann	16,507
Torgunrud, Daryl	48,743
Treble, Gary F.	51,224
Tremblay, Diane M.	6,688
Trowell, Linda E.	45,976
Trudelle, Paul	102,808
Tucker,Wilfrid K.	69,694
Tufts, Sandra	31,977
Tulloch, Lynn E.	29,330
Turner, Rebecca	41,538
Tyler, Kenneth J.	69,566
Tymchyshyn, Marcie	28,797
Ullman, Gerald A.	52,260
Ulrich, Rodney	54,039
Unrau, Phyllis	3,826
Urbanoski, Stanley M.	49,842
Vancha, Douglas A.	51,168
Vancise, William J.	3,000
Vass, Michael M.	59,637
Vickaryous, James	54,039
Vogelsang, Robert B.	62,179
Vogt, Patricia Anne	12,416
Wakeling, Tom C.	3,000
Walker, S. J.	3,000
Wall, Walter A.	83,796
Wallace, Melissa	4,677
Walter, Donald J.	8,098
Wasson, Maureen J.	37,587
Waters, Brian D.	62,418
Watson, Karen Lynn	30,294
Wedge, Marian A.	3,000
Weisshaar, Donna	45,621
Wellsch, Mary Ellen	73,767
Wentworth, Gordon P.	58,377
Wenzel, James	56,810
White, Irene Ann	45,192
Whitford, Donald W.	50,605
Wiegers, Lane W.	19,046
Wilhelm, Ronald E.	43,374
Wilhelms, Walter	43,635
Williamson, Edwin A.	40,500
Wilson, Larry C.	76,488
Wilson, Linda C.	38,046
Wilson, Robert V.	29,053
Wimmer, C. Ross	3,000
Windrum, Marion	27,084
Winter, Eva	42,561
Wolbaum, Wanda	32,304
Wood, Lisa Ann	54,522
Woods, Mervyn S.	80,268
Wright, D. H.	3,000
Wright, Gary L.	53,769
Wrigley, Kim C.	71,487
Yandon, Dan	50,553

Personal Services — *(Concluded)*

Young, Kimberly J.	90,000
Youngman, Terry	17,865
Yuzicappi, Elizabeth J.	38,601
Zaparaniuk, Darlene R.	37,583
Zarowny, Muriel	24,108
Zarowny, Stella V.	8,175
Zarzeczny, Linda M.	68,048
Zelensky, Kenneth M.	50,052
Ziegler, Keith C.	53,727

Correctional Facilities Industries Revolving Fund

Byrne, Beverley E.	$ 44,433
Richter, Chris A.	59,061
Schmidt, Gerald	49,698
Wilson, Robert V.	29,053

Queen's Printer Revolving Fund

Bennett, Rachel	$ 7,493
Block, Linda	21,121
Epema, W. Pey	32,357
Larocque, M. Susan	27,623
Linnen, Deanna	27,774

Other Payments

Listed are payees who received $20,000 or more for purposes other than grants or personal servcies, for example: rent, advertising, contracts, equipment, office supplies.

Abdoulah Enterprises Ltd.	$ 30,627
Andrews, Blais, Butler and Dutka	49,638
Aquarian Holdings Inc.	116,138
Arndt, Leonard W.	23,928
Arnesen, Wayne	72,648
Athabaska Airways Ltd.	160,721
Atkinson, Frances A	37,549
B and I General Communications Inc.	20,028
Bains, Greg N.	81,964
Bennett, Ken	23,662
Bernstien, Marg	59,254
Blaeser, Maureen	34,068
Bloom, Dorothy	35,494
Boyle, Greg C.	40,118
Brewster, Doug	41,934
Brigadier Security Systems Ltd.	41,833
Bugg, Gordon	35,466
Burns Meats Ltd.	32,102
Butcher Boy Meats Ltd.	20,810
Butterworths	41,543
C. V. Reporting Services Ltd.	41,155
Canada Law Book Inc.	69,193
Canada Packers Inc.	20,171
Canadian Corps of Commissionaires	129,800
Cardinal, Inez J.	21,250
Carlyle Computer Products Ltd.	20,414
Carswell	54,033
Centennial Foodservice	64,987
Chernick, James R.	56,599
City Express	28,647
Codville Company	36,188
Compushare Ltd.	38,580
Computerland	70,147
Correctional Facilities Industries Revolving Fund (Prism Industries)	406,532
Country Fine Quality Meats	248,681
Dairy Producers Co-operative Ltd.	236,355
Data Business Forms Saskatchewan	82,348
Digital Equipment of Canada Ltd.	260,442
Digital Products Corporation	51,537
Eilan Enterprises Ltd.	43,695
Eliason, Brent	35,835
Elizabeth Fry Society — Saskatchewan	30,000
Entwistle, Laurie James	35,424
Ernst and Young	148,822
Fillo, Sheryl	36,125
Folk, Mark	24,972
Food for Less By Tee-en	40,622
Forbes Anderson Press Ltd.	38,080
Fremont, Robin	57,132
Gabriel Dumont Institute of Native Studies and Applied Research Inc.	376,150
Gainers Inc.	44,564
Gamble, Kenneth	47,086
Gardner, J. Glen	55,493
Geanel Restaurant Supplies Ltd.	46,989
General Recorders Ltd.	180,329
Gilchrist, Jullianna D. M.	22,120
Gilmour, Ron	48,957
Goltz, Howard	22,387
Haid, Debra A.	31,550
Hamilton Computer Sales and Rentals	22,991
Hannon, Dale W.	21,283
Help International Ltd.	27,579
Hnatyshyn Singer	88,425
Holland, Gerry	55,397
Holt, Wayne H.	53,673
Holtby, Bonnie Lynn	44,207
Holzman, Ed	40,100
Honeywell Limited	83,613
Hymers, Terry G.	34,814
IAF Biovac Inc.	54,580
IBM Canada Ltd.	61,122
Information Systems Management Corporation	571,961
Inland Audio Visual	21,677
Inmates' Trust Account	1,041,682
ITP Reidy Travel of Regina Inc.	51,999
J. M. Schneider Inc.	24,787
Jacques, John D.	65,075
John Howard Society of Saskatchewan	187,520
Johnson, Patricia L.	37,723
Kelly, J. Gerard	34,800
Kodak Canada Inc.	64,225
Kraus McKay Pederson	96,319
Law Society of Saskatchewan	90,625
Leslie, Larry E.	89,892
Linnen, Murray L.	64,840
Loraas' Disposal Services Ltd.	42,014
M D Ambulance Care Ltd.	22,670
MacDonalds Consolidated Ltd.	148,764
MacLean, Keith, Dutchak	23,185

Other Payments — *(Concluded)*

MacLowich, James Peter	24,300
MacPherson, Leslie and Tyerman	55,282
Mair, Janet M.	27,774
Maritime Law Book Ltd.	20,345
Martin, Ron J.	23,330
Matchett, Mary J.	33,000
McDougall Ready	100,000
McDougall, Ken	47,203
McGavin Foods Ltd.	31,507
Melrose Coffee Co.	65,149
Micro Solutions Consulting Inc.	78,428
Microdata Consulting Services	276,414
Minister of Finance	297,720
Monea, Tom	56,511
Moose Jaw Native Friendship Centre	21,740
Nahorniak, Wayne	52,728
Nelson, Paul W.	53,286
Newswatch	37,022
North West Co.	31,636
O'Shaughnessy, Dr. B. D.	21,596
Ober, Dan	30,058
Olive, Waller, Zinkhan and Waller	33,791
Palm Dairies Inc.	123,898
Peak Management Inc.	265,755
Perkins, Gerald R.	55,109
Pfeil, Jason	24,055
Phillips, Brian	30,114
Pitney Bowes of Canada Ltd.	22,081
PNG Globe Envelopes	29,712
Prairie West Regional College	26,281
Price Daxion	39,788
Prince Albert Community Clinic	24,000
Prince Albert Indian Metis Friendship Centre	21,760
Prince Albert, City of	70,071
Printco Graphics Inc.	83,950
Professional Computer Services	179,703
Public Trustee Office	168,368
Quality Transcript Services	24,558
Queen's Printer Revolving Fund	116,279
Rainbow Transcript Services	29,685
Ravndahl, Brian P.	61,471
Receiver Gerneral for Canada — R.C.M.P.	54,186,815
Receiver Gerneral for Canada — Indian and Northern Affairs	1,327,034
Regina, City of	84,858
Rilling, Ron W.	37,064
Ring, Kenneth Steven	31,400
Robertson Stromberg	92,505
Robinson, Brian	46,534
Russell Food Equipment Ltd.	20,638
Salvation Army	77,531
Saskatchewan Hospital	62,290
Saskatchewan Lawyer's Insurance Association Inc.	74,058
Saskatchewan Legal Aid Commission	29,961
Saskatchewan Property Management Corporation	20,931,352
Saskatoon Interfaith Service	45,800
Saskatoon, City of	90,307
Saskem Manufacturing Ltd.	24,872
SaskEnergy Corporation	358,396
SaskPower Corporation	809,415
SaskTel	1,730,839
Savin Canada Inc.	24,911
Schnieder, Cecilia	60,086
Scott National	213,980
Shirkie, Mary E.	28,565
SHL Systemhouse Inc.	295,022
Southam Paragon Graphics	100,201
Special Credit Account	257,739
Spencer, John A. G.	65,575
Stamatinos, John	23,837
Staples, Richard	23,453
Stilborn, Patricia	41,845
Success Office Systems	109,289
Sudom, Michael	29,634
Sunshine Eggs	24,460
Sunspun Food Service	462,361
Superior Propane Inc.	27,927
Synod Office	37,050
Syrnick, John	30,800
Systems Business Forms Ltd.	36,138
Thomson Meats Ltd.	118,473
Thomson Professional Publishing Canada	122,228
Thunderbird Travel	33,551
Tip Top Lunch	21,601
Toshiba of Canada Ltd.	64,335
Treimans, Hugh R.	26,337
Trojan Security Services Ltd.	65,528
University of Regina	376,209
Vaughan's Red and White Store	25,313
Vey, Curtis	53,757
Wagner, Lloyd	22,440
Walker, Murray	56,405
WBM Leasing	23,043
Wellman, Andrews, Blais and Butler	50,996
Wellman, Richard M.	42,916
Weston Bakeries Ltd.	67,688
Wilson, Gordon	43,230
Wright, Wayne S.	24,608
Xerox Canada Ltd.	80,365

Correctional Facilities Industries Revolving Fund

Russelsteel	$	37,106
Saskatchewan Property Management Corporation		99,992
Wilkinson Steel-Metals		30,292
Inmates' Trust Account		181,819
Inventronics (Sask.) Ltd.		24,185

Queen's Printer Revolving Fund

Minister of Finance	$	96,539
Printco Graphics Inc.		424,127
Xerox Canada Ltd.		24,206
Zippy of Hamilton		26,109

Legislation

The Department's mandate is to provide the Province with elected, representative and responsible parliamentary institutions.

Legislative Assembly Office (Subvote 1)

Objective

To provide procedural, operational, administrative and financial services to enable Members, committees and the House itself to perform their functions and to inform the public of the Legislature's activities.

Program Administration

This program provides support services for legislative activities and individual Members including financial, administrative, human resource, security and visitor services. It also provides coordination, procedural, protocol and sessional services and public information services through television broadcasting, verbatim reports, legislative publications and educational material.

Legislative Library (Subvote 6)

Objective

To provide parliamentary library services to the Legislative Assembly and provide limited access to collection and reference services to government employees and the public.

Program Administration

This program acquires, catalogues and provides access to information resources to support the work of the Legislature and the elected members. The program organizes and preserves its historic collections and functions as official exchange library and legal deposit library for Saskatchewan government publications. As the largest research collection directly available to the civil service, it cooperates with government libraries and provides access to the collection to government departments and agencies without departmental libraries and provides limited services to the public.

Legislative Counsel and Law Clerk (Subvote 5)

Objective

To provide all Members of the Legislative Assembly with confidential, in-house legislative legal services.

Program Administration

This program provides non-partisan legislative legal and informational services which include the drafting of various Bills and House amendments to Bills, compiling and editing the separate chapter Acts and the sessional volume of the Statutes of Saskatchewan, rendering considered legal opinions as required, interpreting legislation and regulations, advising on matters sub-judice, assisting in the preparation of rulings on parliamentary privilege, attending meetings of various Legislative Committees to advise the Clerk and the Chair, and coordinating the engagement of "outside" counsel as required.

Grants to the Commonwealth Parliamentary Association and Society of Clerks (Subvote 17)

Objective

To provide administrative support and financial assistance to the Commonwealth Parliamentary Association and Society of Clerks.

Program Administration

This program provides administrative support to the provincial branch of the Commonwealth Parliamentary Association which provides Members with opportunities for procedural and policy exchanges with elected officials from other parliaments in Canada and throughout the world. It also provides grants to the branch, regional and international levels of these organizations which have as their aim the promotion and study of parliamentary democracy and the fostering of cooperation and understanding between Commonwealth parliamentarians.

Indemnity, allowances and expenses to Members (Statutory) (Subvote 2)

Objective

To provide remuneration and expense allowance funds to Members of the Legislative Assembly to enable them to fulfill their role as representatives of the citizens of Saskatchewan.

Program Administration

This program administers all payments to Members in their role as an MLA, including salary, per diem and constituency expense allowance payments. It also interprets policy decisions, maintains payroll and expense allowance statements and processes payments.

Allowances to the Speaker, Deputy Speaker, Deputy Chairman of Committees, Chairmen of Standing Committees, Opposition House Leader, Whips, and allowances and expenses of the Members of the Board of Internal Economy (Statutory) (Subvote 3)

Objective

To provide remuneration to Members who perform additional duties within the Legislative Assembly and expense allowance funds for the Board of Internal Economy.

Program Administration

This program processes payments for Members with additional duties relating to the day-to-day operations of the House, for the Speaker to carry out his duties as permanent head of the Legislative Assembly and for the Board of Internal Economy, the all-party group of Members responsible for the general administration of the Legislative Assembly.

Leader of the Opposition (Statutory) (Subvote 22)

Objective

To provide remuneration to the Member who has the additional responsibility of being the Leader of the Official Opposition.

Program Administration

This program processes payment of the salary of the Leader of the Opposition, as determined by statute, paid on a monthly basis to the Member serving in that capacity.

Office of the Leader of the Opposition — Grant (Statutory) (Subvote 21)

Objective

To provide funding to cover the cost of staff, supplies, stationery and services for the operation of the Office of the Leader of the Official Opposition of the Legislative Assembly.

Program Administration

This program provides a grant authorized in statute, with the amount determined by the Board of Internal Economy. The annual amount if prorated and paid monthly in arrears, to the party designated as the official opposition. The grant funds are administered by staff of that office and are used to provide staff, supplies, stationery, and services necessary for the Leader of the Opposition to perform his duties.

Allowances to caucuses for sessional research, general expenses, and secretarial services (Statutory) (Subvote 20)

Objective

To provide funding to each caucus of the Legislative Assembly and any independent members, for research, general expenses and secretarial services.

Program Administration

This program provides an annual grant, authorized in statute to teach caucus and independent member. The grant amount is approved by the Board of Internal Economy and based on a formula that considers the number of private members in each caucus, plus a lump sum amount for general expenses and secretarial services. The annual grant, prorated and paid monthly in arrears to each caucus, is administered by the caucus for research staff expenses, secretarial services, and general office expenses.

Allowances to caucuses for research (Statutory) (Subvote 23)

Objective

To provide funding for research support for each caucus of the Legislative Assembly.

Program Administration

This program provides an annual grant, authorized in statue to each caucus. Funding is approved by the Board of Internal Economy and based on a formula that considers the number of private members in each caucus. The annual amount is prorated and paid monthly, in arrears, to each caucus. The caucus can direct the funds to be used to pay research staff placed on payroll or they can receive the monthly grant as a lump-sum payment each month to be administered by caucus staff.

Expenses of committees of the Legislature (Statutory) (Subvote 7)

Objective

To provide for the operation of standing, select and special committees of the Legislative Assembly.

Program

This program provides procedural, administrative and clerical support required for all-party legislative committees and public hearings. It also provides financial services, information services and a verbatim report of proceedings.

Ombudsman (Subvote 8)

Objective

To assist residents of Saskatchewan by responding to and investigating complaints about decisions of the provincial government departments and agencies and where appropriate make recommendations for corrective action.

Program Administration

This program responds to all incoming phone calls and correspondence, provides appropriate advice and referrals regarding non-government or premature complaints, meets with complainants and government officials to determine if complaints are substantiated and provides formal recommedations to department heads to correct errors and remedy injustices.

Legislation

(thousands of dollars)

Subvote	Personal Services		Supplies & Services	Advertising	Travel	Contractual Services	Grants	Purchase of Equipment & Other Assets	Other Expenditures	Total
	General	Extraordinary								
1 Legislative Assembly Office	$ 1,648	$ 30	$ 873	$ 230	$ 58	$ 167	$	$ 53	$	$ 3,059
6 Legislative Library	488	....	215	1	6	5	....	96	....	811
5 Legislative Counsel and Law Clerk	95	....	12	....	1	12	....	....	....	120
26 Payments to Saskatchewan Property Management Corporation	....	....	48	....	....	....	....	....	....	48
17 Grants to the Commonwealth Parliamentary Association and Society of Clerks	....	....	....	....	....	....	65	....	....	65
2 Indemnity, allowances and expenses to Members (Statutory)	3,299	....	1,769	1	636	1,826	....	79	....	7,610
3 Allowances to the Speaker, Deputy Speaker, Deputy Chairman of Committees, Chairmen of Standing Committees, Opposition House Leader, Whips, and allowances and expenses of the Members of the Board of Internal Economy (Statutory)	122	....	....	....	4	....	....	....	....	126
22 Leader of the Opposition (Statutory)	37	....	....	....	....	....	....	....	....	37
21 Office of the Leader of the Opposition — Grant (Statutory)	....	....	....	....	....	....	115	....	....	115
20 Allowances to caucuses for sessional research, general expenses and secretarial services (Statutory)	....	....	....	....	....	....	411	....	....	411
23 Allowances to caucuses for research (Statutory)	....	....	....	....	....	....	435	....	....	435
7 Expenses of committees of the Legislature (Statutory)	56	....	4	3	32	6	....	....	....	101
8 Ombudsman	593	....	103	9	31	7	....	7	....	750
Total	**$ 6,338**	**$ 30**	**$ 3,024**	**$ 244**	**$ 768**	**$ 2,023**	**$ 1,026**	**$ 235**	**$ ....**	**$ 13,688**

Grant Payments

Listed, by program, are grant recipients who received $5,000 or more.

Grants to the Commonwealth Parliamentary Association and Society of Clerks (Subvote 17)

Commonwealth Parliamentary Association	$	65,193
Payees under $5,000		300
	$	**65,493**

Office of the Leader of the Opposition — Grant (Statutory) (Subvote 21)

New Democratic Opposition	$	62,891
Progressive Conservative Opposition		52,241
	$	**115,132**

Allowances to caucuses for sessional research, general expenses and secretarial services (Statutory) (Subvote 20)

Independent Member for Saskatoon — Greystone	$	24,360
New Democratic Party Caucus		255,305
Progressive Conservation Party Caucus		129,666
Independent Member for Melfort		1,542
	$	**410,873**

Allowances to caucuses for research (Statutory) (Subvote 23)

New Democratic Party Caucus	$	283,092
Progressive Conservative Party Caucus		152,087
	$	**435,179**

Additional Information

Committees of the Legislature

	Honorariums	Travel	Total
Anguish, D. K.	$ 4,014	$ 2,371	$ 6,385
Baker, H. D.	294	289	583
Boyd, W. R.	2,325	1,553	3,878
Bradley, J. L.	775	293	1,068
Britton, J. E.	441	365	806
Calvert, L. A.	1,860	182	2,042
Crofford, J. S.	1,240	167	1,407
D'Autremont, D. H.	930	488	1,418
Draper, Dr. C. L.	930	568	1,498
Goohsen, J. F.	1,395	1,046	2,441
Hamilton, D. E.	620	203	823
Harper, R. L.	1,550	816	2,366
Haverstock, L. M.	3,410	2,365	5,775
Hopfner, M. A.	441	403	844
Johnson, L. E.	1,550	786	2,336
Keeping, T. H.	1,240	935	2,175
Kluz, K. A.	930	542	1,472
Kowalsky, P. M.	1,844	1,408	3,252
Langford, J. F.	2,170	1,197	3,367
Lautermilch, E. F.	2,170	1,129	3,299
Lingenfelter, Hon. D. M.	147	0	147
Lorje, P.	1,240	663	1,903
Lyons, R. L.	751	678	1,429
Martens, Hon. H. A.	2,635	1,232	3,867
McPherson, G. A.	465	304	769
Muirhead, G. S.	1,085	553	1,638
Muller, L. J.	294	305	599
Murray, S. M.	1,085	246	1,331
Neudorf, Hon. W. Z.	1,705	1,039	2,744
Renaud, A. L.	775	866	1,641
Rolfes, Hon. H. H.	1,232	469	1,701
Sauder, L.	441	328	769
Scott, R. L.	155	45	200
Serby, C. J.	1,860	818	2,678
Shillington, Hon. E. B.	465	49	514
Solomon, J. L.	1,240	167	1,407

Additional Information — *(Continued)*

Committees of the Legislature — (Concluded)

	Honorariums	Travel	Total
Sonntag, M.	$ 1,395	$ 917	$ 2,312
Stanger, V. L.	465	392	857
Swenson, R. J.	1,395	476	1,871
Toth, D. J.	1,542	1,015	2,557
Trew, K. D.	1,240	180	1,420
Upshall, E. M. T.	930	448	1,378
Van Mulligen, H. H.	2,448	858	3,306
Wormsbecker, R. J.	930	493	1,423
	$ 56,049	**$ 29,647**	**$ 85,696**

Members of the Board of Internal Economy

	Honorariums	Travel	Expenses	Total
Koskie, M. J.	$ 654	$ 648	$	$ 1,302
Lautermilch, E. F.	981	930	....	1,911
Neudorf, W. Z.	654	686	....	1,340
General Expenses	....	....	133	133
	$ 2,289	**$ 2,264**	**$ 133**	**$ 4,686**

Additional Information — *(Continued)*

Indemnities, Miscellaneous Allowances, Payments for Additional Duties

Member	Annual Indemnity	Annual Expense Allowance	S[illegible]onal Per Diem Allowance	Caucus Per Diem Allowance	Additional Duties	Total
Anguish, D. K.	$ 38,546	$ 7,622	$ 2,793	$ 3,528	$	$ 52,489
Atkinson, P.	38,546	7,622	2,646	3,528	....	52,342
Baker, H. D.	21,345	4,221	441	3,528	....	29,535
Boyd, W. R.	17,201	3,401	2,352	1,764	....	24,718
Bradley, J. L.	17,201	3,401	2,352	1,029	....	23,983
Britton, J. E. — Government Deputy Whip	38,546	7,622	2,793	3,528	8,168	60,657
Brockelbank, J. E.	21,345	4,221	441	2,499	....	28,506
Calvert, L. A.	38,546	7,622	2,940	3,528	....	52,636
Carlson, E. M.	17,201	3,401	2,352	1,176	....	24,130
Carson, Hon. C. A.	17,201	3,401	2,205	1,029	....	23,836
Cline, E. H.	17,201	3,401	1,617	1,029	....	23,248
Crofford, J. S.	17,201	3,401	1,424	801	....	22,827
Cunningham, Hon. D. R.	17,201	3,401	2,352	1,029	....	23,983
D'Autremont, D. H.	17,201	3,401	2,352	1,764	....	24,718
Devine, Hon. D. G. — Leader of the Opposition	38,546	7,622	2,352	1,764	16,337	66,621
Draper, Dr. L. C.	17,201	3,401	1,911	1,029	....	23,542
Duncan, J. H.	21,345	4,221	441	3,528	....	29,535
Flavel, D. N.	17,201	3,401	2,352	1,029	....	23,983
Gardner, R. I. — Deputy Chairman of Committees, Chairman — Crown Corporation Standing Committee	21,345	4,221	441	3,528	6,001	35,536
Gerich, Hon. J. E.	21,345	4,221	441	3,528	....	29,535
Gleim, T. R.	21,345	4,221	441	3,528	....	29,535
Goohsen, J. F.	17,201	3,401	2,352	1,764	....	24,718
Goulet, K. N.	38,546	7,622	2,940	3,528	....	52,636
Hagel, G. J. — Deputy Chairman of Committees	38,546	7,622	2,793	3,528	1,350	53,839
Hamilton, D. E.	17,201	3,401	1,424	890	....	22,916
Hardy, Hon. N. H.	21,345	4,221	441	3,528	....	29,535
Harper, R. L.	17,201	3,401	2,205	1,029	....	23,836
Haverstock, L. M.	17,201	3,401	2,352	588	....	23,542
Hepworth, Hon. L. H.	21,345	4,221	735	3,528	....	29,829
Hodgins, Hon. G.	21,345	4,221	1,764	3,528	....	30,858
Hopfner, M. A. — Government Whip	21,345	4,221	441	3,528	8,167	37,702
Jess, W. W.	17,201	3,401	2,352	882	....	23,836
Johnson, L. E.	17,201	3,401	2,352	1,029	....	23,983
Johnson, W. R.	21,345	4,221	441	3,528	....	29,535
Keeping, T. H.	17,201	3,401	2,205	1,176	....	23,983
Klein, Hon. J. C.	21,345	4,221	267	2,136	....	27,969
Kluz, K. A.	17,201	3,401	2,352	1,029	....	23,983
Knezacek, R. M.	17,201	3,401	2,352	1,323	....	24,277
Koenker, E. M.	38,546	7,622	2,793	3,528	....	52,489
Kopelchuk, Hon. L. A.	21,345	4,221	441	3,528	....	29,535
Koskie, M. J. — Government and Opposition Whip	38,546	7,622	2,646	3,528	16,334	68,676
Kowlsky, P. M. — Government and Opposition Deputy Whip	38,546	7,622	2,793	3,528	8,168	60,657
Kujawa, S.	17,201	3,401	1,335	....	....	21,937
Lane, Hon. J. G.	16,596	3,278	588	3,528	....	23,990
Langford, J. F.	17,201	3,401	2,352	1,029	....	23,983
Lautermilch, E. F.	38,546	7,622	2,793	3,528	....	52,489
Lingenfelter, Hon. D. M. — Opposition House Leader	38,546	7,622	1,691	1,068	8,167	57,094
Lorje, P.	17,201	3,401	2,352	1,764	....	24,718
Lyons, R. L.	38,546	7,622	1,602	2,136	....	49,906
MacKinnon, Hon. J. C.	17,201	3,401	2,352	1,029	....	23,983
Martens, Hon. H. A. — Opposition Whip	38,546	7,622	2,793	3,528	8,167	60,656
Martin, Hon. G. B.	21,345	4,221	267	2,136	....	27,969
McLaren, L. A.	21,345	4,221	441	3,528	....	29,535
McLeod, Hon. G. M.	21,345	4,221	441	3,528	....	29,535
McPherson, G. A.	17,201	3,401	2,352	1,029	....	23,983
Meiklejohn, Hon. R. H.	21,345	4,221	441	3,528	....	29,535
Mitchell, Hon. R. W.	38,546	7,622	2,793	3,528	....	52,489
Muirhead, G. S.	38,546	7,622	2,793	3,528	....	52,489
Muller, L. J. — Deputy Speaker	21,345	4,221	441	3,528	4,523	34,058
Murray, S. M.	17,201	3,401	2,352	1,029	....	23,983
Neudorf, Hon. W. Z. — Opposition House Leader	38,546	7,622	2,793	3,528	8,167	60,656
Penner, Hon. J.	17,201	3,401	2,352	735	....	23,689
Petersen, S. H.	21,345	4,221	441	3,528	....	29,535
Pickering, R. H.	21,345	4,221	441	3,528	....	29,535
Prebble, P. W.	21,345	4,221	441	3,528	....	29,535
Pringle, R. M.	38,546	7,622	2,793	3,528	....	52,489
Renaud, A. L.	17,201	3,401	2,360	1,029	....	23,991

Additional Information — *(Continued)*

Indemnities, Miscellaneous Allowances, Payments for Additional Duties — (Concluded)

Member	Annual Indemnity	Annual Expense Allowance	Sessional Per Diem Allowance	Caucus Per Diem Allowance	Additional Duties	Total
Rolfes, Hon. H. H. — Speaker	$ 38,546	$ 7,622	$ 2,793	$ 3,528	$ 12,191	$ 64,680
Romanow, Hon. R. J. — (Leader of the Opposition)	38,546	7,622	3,528	3,087	20,273	73,056
Roy, A. A.	17,201	3,401	2,352	1,029	....	23,983
Sauder, L. D.	21,345	4,221	1,029	3,528	....	30,123
Saxinger, J.	21,345	4,221	441	3,528	....	29,535
Schmidt, Hon. G. J.	21,345	4,221	9,894	3,528	....	38,988
Scott, R. L.	17,201	3,401	2,352	1,029	....	23,983
Serby, C. J.	17,201	3,401	2,205	1,029	....	23,836
Shillington, Hon. E. B.	38,546	7,622	1,602	2,136	....	49,906
Simard, Hon. R. M. L.	38,546	7,622	1,691	2,136	....	49,995
Smart, A. de B.	21,345	4,221	1,617	3,528	....	30,711
Smith, P. A.	21,345	4,221	1,029	1,764	....	28,359
Solomon, J. L. — Chairman, Crown Corporations Standing Committee	38,546	7,622	1,691	2,136	4,084	54,079
Sonntag, M.	17,201	3,401	2,352	1,029	....	23,983
Stanger, V. L.	17,201	3,401	2,352	1,029	....	23,983
Swan, H. J.	21,345	4,221	441	3,528	....	29,535
Swenson, Hon. R. J. — Chairman, Public Accounts Standing Committee	38,546	7,622	2,646	3,528	4,084	56,426
Tchorzewski, Hon. E. L.	38,546	7,622	1,691	2,136	....	49,995
Teichrob, Hon. C. R.	17,201	3,401	2,352	1,029	....	23,983
Thompson, F. J.	38,546	7,622	3,381	3,528	....	53,077
Toth, D. J.	38,546	7,622	2,793	3,528	....	52,489
Trew, K. D.	38,546	7,622	1,691	2,136	....	49,995
Tusa, Hon. A. B. — Speaker	21,345	4,221	441	3,528	16,975	46,510
Upshall, E. M.	38,546	7,622	2,646	3,528	....	52,342
Van Mulligen, H. H. — Deputy Speaker, Chairman, Public Accounts Committee	38,546	7,622	1,691	2,136	6,784	56,779
Whitmore, G. D.	17,201	3,401	2,352	735	....	23,689
Wiens, Hon. B. H.	17,201	3,401	2,352	735	....	23,689
Wolfe, Hon. J. T.	21,345	4,221	441	3,528	....	29,535
Wormsbecker, R. J.	17,201	3,401	2,205	1,029	....	23,836
Totals	**$ 2,411,217**	**$ 476,783**	**$ 181,731**	**$ 229,400**	**$ 157,940**	**$ 3,457,071**

Members' Expense Allowances

				Constituency Office Expenses				
Member	Travel Allowance	Telephone and Related Expense	Communications Expense	Office Rental	Office Equipment	Contractual Services	Miscellaneous Expenses	Total
Anguish, D. K.	$ 10,685	$ 10,002	$ 14,164	$ 10,320	$ 2,394	$ 26,870	$ 352	$ 74,787
Atkinson, P.	8,274	8,023	13,715	7,421	4,602	25,960	1,558	69,553
Baker, H. D.	134	4,966	4,507	7,680	319	13,728	....	31,334
Boyd, W. R.	14,636	4,850	9,055	2,953	....	15,343	61	46,898
Bradley, J. L.	7,744	3,379	8,212	750	2,634	12,214	2,450	37,383
Britton, J. E.	5,929	4,473	10,752	268	0	36,404	702	58,528
Brockelbank, J. E.	7,644	4,140	2,462	2,400	1,210	18,073	836	36,765
Calvert, L. A.	5,783	4,469	13,155	3,422	2,358	34,609	1,028	64,824
Carlson, E. M.	10,240	4,752	10,643	1,800	2,576	11,147	1,740	42,898
Carson, Hon. C. A.	....	2,578	10,102	3,700	1,240	12,217	1,007	30,844
Cline, E. H.	5,000	2,345	13,102	975	1,987	11,532	2,498	37,439
Crofford, J. S.	3,421	1,999	12,603	615	239	16,402	41	35,320
Cunningham, Hon. D. R.	....	3,735	5,922	2,325	2,787	10,367	963	26,099
D'Autremont, D. H.	12,288	3,055	9,326	680	1,400	15,758	672	43,179
Devine, Hon. D. G.	....	10,569	6,478	6,750	605	22,953	1,149	48,504
Draper, Dr. L. C.	11,025	2,120	8,164	1,950	53	16,969	566	40,847
Duncan, J. H.	1,146	5,710	3,114	210	380	20,443	....	31,003
Flavel, D. N.	9,086	4,197	10,623	1,125	3,827	9,618	1,217	39,693
Gardner, R. I.	1,163	2,008	2,927	6,400	....	12,145	....	24,643
Gerich, Hon. J. E.	....	6,105	2,320	5,719	....	14,537	130	28,811
Gleim, T. R.	1,821	4,925	5,235	2,889	1,173	14,952	184	31,179
Goohsen, J. F.	14,512	4,718	9,052	....	....	18,293	....	46,575
Goulet, K. N.	33,282	15,029	8,485	3,900	7,793	27,543	512	96,544
Hagel, G. J.	1,783	5,352	15,530	6,963	642	31,541	994	62,805
Hamilton, D. E.	3,421	2,505	10,567	4,870	135	11,826	1,265	34,589
Hardy, Hon. N. H.	....	6,360	8,125	4,926	1,874	13,155	16	34,456
Harper, R. L.	13,747	3,655	5,895	800	4,551	12,338	754	41,740

Additional Information — *(Concluded)*

Members' Expense Allowances — (Concluded)

				Constituency Office Expenses				
Member	Travel Allowance	Telephone and Related Expense	Communi-cations Expense	Office Rental	Office Equipment	Contractual Services	Miscellaneous Expenses	Total
Haverstock, L. M.	$ 8,431	$ 2,955	$ 13,626	$ 1,133	$ 3,418	$ 12,693	$ 1,271	$ 43,527
Hepworth, Hon. L. H.	....	5,339	8,078	....	....	13,587	....	27,004
Hodgins, Hon. G.	18,993	8,115	5,849	7,660	....	16,612	....	57,229
Hopfner, M. A.	....	8,127	2,573	....	....	18,545	....	29,245
Jess, W. W.	14,156	4,211	11,776	1,250	2,648	14,335	1,516	49,892
Johnson, L. E.	11,622	3,089	7,328	1,396	3,722	6,797	306	34,260
Johnson, W. R.	....	2,832	9,369	5,040	2,343	12,145	....	31,729
Keeping, T. H.	8,461	636	3,606	1,669	3,235	3,578	760	21,945
Klein, Hon. J. C.	....	1,326	9,616	5,263	....	13,281	....	29,486
Kluz, K. A.	11,340	3,407	9,933	1,225	2,596	12,496	1,939	42,936
Knezacek, R. M.	11,487	1,623	9,001	....	4,684	10,560	684	38,039
Koenker, E. M.	11,544	6,025	14,259	5,277	5,421	28,821	1,131	72,478
Kopelchuk, Hon. L. A.	....	4,019	9,622	6,750	....	14,346	....	34,737
Koskie, M. J.	16,539	2,800	6,894	6,100	457	30,524	6	63,320
Kowalsky, P. M.	8,638	7,725	12,475	9,128	1,390	27,180	377	66,913
Kujawa, S.	....	3,477	4,910	....	3,688	1,098	188	13,361
Lane, Hon. J. G.	....	1,385	10,752	5,680	....	10,780	....	28,597
Langford, J. F.	14,950	2,504	10,334	2,772	1,849	13,085	236	45,730
Lautermilch, E. F.	17,400	7,802	9,201	9,128	1,390	29,063	437	74,421
Lingenfelter, Hon. D. M.	2,632	11,077	9,874	8,800	....	32,319	161	64,863
Lorje, P.	8,029	2,942	13,033	....	5,706	11,935	362	42,007
Lyons, R. L.	3,832	5,631	8,813	8,788	9	31,257	....	58,330
MacKinnon, Hon. J. C.	....	5,057	5,697	2,000	2,339	12,323	746	28,162
Martens, Hon. H. A.	11,274	6,246	9,025	7,779	526	28,412	....	63,262
Martin, Hon. G. B.	....	1,854	3,101	6,712	....	14,800	246	26,713
McLaren, L. A.	....	2,521	725	....	....	18,759	....	22,005
McLeod, Hon. G. M.	....	5,695	7,852	....	....	20,463	....	34,010
McPherson, G. A.	13,821	4,510	8,091	1,415	4,850	12,385	4	45,076
Meiklejohn, Hon. R. H.	....	7,552	5,733	5,152	....	16,572	....	35,009
Mitchell, Hon. R. W.	23	10,179	17,273	3,852	2,554	36,080	779	70,740
Muirhead, G. S.	4,422	9,863	11,120	600	....	42,844	....	68,849
Muller, L. J.	....	4,401	3,789	3,900	....	12,807	2,615	27,512
Murray, S. M.	8,867	2,188	13,001	1,200	4,023	12,088	955	42,322
Neudorf, Hon. W. Z.	13,053	5,747	16,120	3,477	72	31,745	....	70,214
Penner, Hon. J.	671	3,356	4,761	1,400	801	10,845	1,518	23,352
Petersen, Hon. S. H.	....	7,768	1,607	....	....	19,150	....	28,525
Pickering, R. H.	29	1,835	3,068	2,150	....	20,405	....	27,487
Prebble, P. W.	6,698	3,215	2,488	3,251	628	17,124	371	33,775
Pringle, R. M.	9,044	10,630	18,564	6,825	....	34,673	....	79,736
Renaud, A. L.	12,960	2,703	9,011	2,935	2,183	3,394	812	33,998
Rolfes, Hon. H. H.	9,039	3,176	11,288	6,825	....	34,775	....	65,103
Romanow, Hon. R. J.	....	7,143	7,070	4,400	1,240	30,397	1,190	51,440
Roy, A. A.	13,480	5,091	11,467	1,464	493	14,664	1,831	48,490
Sauder, L. D.	....	1,935	3,801	1,091	889	17,153	....	24,869
Saxinger, J.	4,474	6,150	5,560	3,000	....	17,991	....	37,175
Schmidt, Hon. G. J.	....	4,674	15,117	4,451	5,679	18,613	111	48,645
Scott, R. L.	4,078	2,149	5,121	600	3,957	9,653	1,185	26,743
Serby, C. J.	2,585	2,135	10,466	2,500	2,813	10,616	918	32,033
Shillington, Hon. E. B.	5,157	4,078	14,434	11,062	658	28,497	....	63,886
Simard, Hon. R. M. L.	2,566	5,731	11,718	9,000	806	29,977	887	60,685
Smart, A. de B.	3,632	2,831	8,257	2,568	2,081	7,351	247	26,967
Smith, P. A.	3,872	2,812	6,315	3,500	2,892	14,301	1,327	35,019
Solomon, J. L.	4,165	8,664	13,727	5,272	....	36,379	....	68,207
Sonntag, M.	18,268	3,451	11,027	2,675	2,069	10,267	1,040	48,797
Stanger, V. L.	16,523	7,010	13,260	2,800	1,809	12,761	829	54,992
Swan, H. J.	6,570	1,062	3,495	1,761	....	21,353	....	34,241
Swenson, Hon. R. J.	9,334	4,137	10,252	....	....	36,212	....	59,935
Tchorzewski, Hon. E. L.	3,775	3,579	15,334	12,624	213	27,005	....	62,530
Teichrob, Hon. C. R.	....	1,889	11,766	2,250	1,135	12,862	1,256	31,158
Thompson, F. J.	42,767	7,199	6,362	....	....	42,159	....	98,487
Toth, D. J.	4,466	5,763	12,706	1,500	....	38,143	....	62,578
Trew, K. D.	3,854	1,455	14,512	7,085	106	34,457	....	61,469
Tusa, Hon. A. B.	....	7,175	8,221	5,040	2,344	12,145	....	34,925
Upshall, E. M.	19,000	9,716	12,037	8,142	2,368	31,510	1,008	83,781
Van Mulligen, H. H.	5,135	5,996	14,606	9,164	....	29,674	....	64,575
Whitmore, G. D.	12,920	2,490	8,406	1,005	2,722	7,515	868	35,926
Wiens, Hon. B. H.	....	2,204	1,472	1,800	2,493	3,097	867	11,933
Wolfe, Hon. J. T.	....	5,733	3,198	2,100	1,953	15,672	994	29,650
Wormsbecker, R. J.	8,768	1,546	2,532	350	184	3,533	584	17,497
Totals	**$ 636,108**	**$ 455,360**	**$ 849,710**	**$ 345,547**	**$ 144,215**	**$ 1,825,575**	**$ 53,257**	**$ 4,309,772**

Personal Services

Listed are individuals (excluding unionized employees) who received payments for salaries, wages, honoraiums, etc. which total $2,500 or more.

Andrade, Kate	$ 4,997
Babey, Mildred I.	28,344
Bellerose, Nathalie M.	6,802
Bennett, Melissa K.	9,488
Block, Benjamin G.	6,575
Bond, Kerry	44,782
Borowski, Marilyn	49,227
Bowyer, Patricia G.	9,308
Brennan, Judith A.	36,965
Brentnell, Lisa R.	17,625
Bubber, Moninder K.	4,391
Bujaczek, Paul	8,174
Burgess, Darwin	10,498
Burton, Carla H.	21,638
Cline, Mary Ann	6,062
Cook, Laura Yuen Ling	35,688
Cooney, Glenda F.	49,262
Cosman, Robert D.	73,731
De Montigny, Lorraine	38,493
Deck, Joseph	9,331
Duffy, Margaret M.	3,517
Easto, Donna	4,888
Ecarnott, Adele	7,316
Embury, Teena H.	18,384
Fehr, Gail	2,755
Fenwick, C. Marie	8,634
Flegel, Marie T.	9,660
Folk, Rena M.	2,999
Foster, Keith A.	7,060
Frohman, Lenni R.	5,113
Gamracy, Gerald	41,952
Gardner, Sandra M.	14,063
Gartner, Allison	22,050
Geernaert, Dolores	3,413
Gerlach, Frances E.	4,367
Gilewicz, Joanne P.	10,805
Goertz, Floyd J.	8,829
Goodhand, William W.	65,913
Grasdal, Janet E.	25,896
Hanley, Deanna	5,667
Harries, Teresa E.	6,256
Hodsman, Roy	37,059
Hoffmann, Anne	22,346
Hope, Susan V.	43,212
Hosie, Paula E.	66,094
Hubick, Marjorie R.	15,355
Kaminski, Linda M.	44,913
Karner, Marie W.	16,564
Kaufmann, Vonnie	17,327
King, Elizabeth	6,657
Kinney, Denise E.	6,187
Klein, Donelda E.	35,648
Kleisinger, Margaret	4,899
Knoll, Murray	49,110
Knutilla, Corleen M.	10,267
Kolesar, Patricia	44,520
Kotylak, Marilyn	10,843
Krahn, Dorcas	2,574
L'Heureux, Michelle	15,961
Lang, Iris	42,252
Lavineway, Linda	9,070
Lindenbach, Barbara	30,833
Lovatt, Monique A.	30,173
MacDonald, Patricia L.	16,939
Mack, A. Yvonne	38,888
Maloney, Jacqueline	7,974
Mayer, Gordon K.	73,731
McCheyne, Marlyne P.	12,183
McKeen, Earl A.	45,293
McKenzie, Arnold L.	21,324
McLaren, Barbara	5,236
McLellan, Gerald P.	90,000
McPhail, Kathy N.	4,384
Merasty, Gary F.	6,198
Moen, Michelle M.	9,972
Molloy, Stephanie	2,738
Molnar, Arnold G.	8,970
Moore, Deirdre	10,270
Neufeld, Susanne M.	26,410
Nixdorf, Harry	7,201
Okraincee, Karen D.	9,607
Oussoren, L. Michelle	6,162
Patrick, Janis M.	29,294
Paul, Leona F.	28,606
Peers, Richard	9,378
Pogue, Laura A.	7,484
Powell, Marian J.	73,542
Prince, Faye L.	26,984
Prince, Timothy C.	36,742
Putz, Greg	49,737
Qayyum, Adnan	6,026
Rafuss, Onnolee	4,675
Rein, Paula F.	5,088
Rennebohm, Howard	8,537
Revet, Jeannette R.	4,873
Revet, Michelle	8,240
Ritchie, Gaye	16,035
Roberton, Linda	3,770
Robinson, Laura Lyn	6,145
Ronyk, Gwenneth J.	81,835
Rose, Hugh	5,121
Rublee, Joyce D.	44,634
Ruhr, Debra C.	4,934
Schandor, Harold C.	8,286
Schmalenberg, John	8,928
Sentes, Debra J.	25,577
Sereda, Johanna M.	46,278
Shire, Donna	4,934
Sotropa, Irene L.	6,677
Spencer, Carol A.	35,170
Stecyk, Cheryl A.	17,383
Stensrud, Sheila	3,949
Stewart, M. Helene	5,300
Sywanyk, Ihor J.	44,782
Taylor, Ruth G.	6,530
Tees, Dayna	22,963
Thomson, Gilbert R. (Estate of)	14,795
Trembley, Debra L.	30,699
Unrau, Faye R.	8,705
Vaive, Robert	74,763
Vargo, Diane C.	7,159
Veresh, Beverley R.	17,135
Ward, H. Gary	53,040
Weber, Gina M.	16,249
Wolk, Cindy G.	9,823
Wright, Teresa	5,259
Yungwirth, Sandra N.	4,512
Zerr, Rosalyn A.	41,688
Zingbeil, Lorne A.	7,428
Zurowski, Janice M.	7,373

Other Payments

Listed are payees who received $20,000 or more for purposes other than grants or personal services, for example: rent, advertising, contracts, equipment, office supplies.

Associated Printers Ltd.	$ 140,202
Canadian Corps of Commissionaires	146,215
Digital Equipment of Canada Ltd.	115,678
Faxon Canada	25,256
Forbes Anderson Press Ltd.	26,860
Information Systems Management Corporation	24,960
John Coutts Library Services Ltd.	20,282
Manufacturer Finance Programs Ltd.	62,504
Micromedia Ltd.	69,419
Minister of Finance	21,828
Printco Graphics Inc.	65,366
Saskatchewan Property Management Corporations	183,189
SaskTel	452,875
University of Regina	24,046
Xerox Canada Ltd.	51,681

New Careers Corporation

Grant to New Careers Coporation (Subvote 1)

Objective

The New Careers Corporation provides people receiving provincial financial assitance with opportunities to develop independence and gain employment.

Program Administration

To provide programs which integrate career planning, counselling, academic/vocational training and work experience for social assistance clients and works with the Provincial departments of Social Services, Education and Community Services to develop meaningful programs. Projects are carried out with municipal and provincial government departments, Crown Corporations, non-profit organizations, agencies and private enterprise to provide job placement work experience and training.

Grant Payments

All expenditures paid from this vote were grants to New Careers Corporation

Grant to New Careers Corporation (Subvote 1)	**$ 5,688,500**

Parks and Renewable Resources

The Department's mandate is to protect and enhance fish, wildlife and forests to ensure their perpetual supply and biological diversity; to establish and manage a system of parks and protected areas for public enjoyment and education, and preservation of natural and cultural heritage; to manage the use and allocation of resource land in a manner that recognizes public access and resource conservation; to maximize economic and social benefits from resources and programs while maintaining resource sustainability; to manage the Department's human, fiscal and material resources wisely; to educate the public about natural and heritage resources the Department manages.

Executive Administration (Subvote 1)

Objective

To provide executive direction and leadership on government and department policy, plans and decisions.

Program Administration

This program provides funding for the operations of the Minister's office, deputy Minister, division heads and support staff.

Management Services (Subvote 2)

Objective

To provide administrative and human resource support for department programs.

Program Administration

This program provides corporate planning, accounting and payroll, budget preparation and analysis, information systems, financial audits, property management, staffing, classification, staff development, employee relations, occupational health and safety and employee benefits.

Communications (Subvote 39)

Objective

To develop communications and public relations programs that foster awareness and understanding, and support Department programs, policies and procedures.

Program Administration

This program designs and delivers communication strategies to support individual programs and initiatives; liaisons with program areas and the media to arrange interviews and news conferences; researches, writes and coordinates public affairs requirements for news releases, speeches, articles, brochures and other written communications; and designs, develops and implements advertising strategies.

Parks (Subvote 40)

Objective

To ensure planning, policy, and program development and implementation for all park lands, and facilitate recreation use on Crown land.

Program Administration

This program interacts with the public through consultation and surveys to help develop future park plans; determines needs of the current park system; and ensures the public has high quality parks and varied facilities available while using the parks.

Resource Lands (Subvote 48)

Objective

To administer Crown resource lands, legislation, policies and programs for social and economic benefit.

Program Administration

This program administers the use, disposition, and management of Crown resource lands by providing assistance in land use planning, land management, cottage lots, commercial recreation leases, and outfitters' licensing; and provides a focus in the Department for the economic analysis of renewable resource policies including sustainable development strategies, as well as for legislation, Cabinet items and federal-provincial agreements.

Wildlife (Subvote 6)

Objective

To develop and evaluate the policies and programs necessary to sustain wildlife resources, maximize their recreational opportunity, quality of life and economic benefits.

Program Administration

This program manages wildlife to ensure a sustainable supply and to provide maximum opportunity for Saskatchewan residents to enjoy wildlife-based recreation. Programs are aimed at proper use of firearms, protecting the wildlife, prevention of waterfowl and big game crop damage, monitoring wildlife including endangered species and regulating hunting within the Province.

Fisheries (Subvote 34)

Objective

To manage the Provincial fisheries resource on a sustainable basis for optimal social and economic benefit.

Program Administration

This program develops, evaluates and in some cases delivers policies and programs that protect, manage and enhance the fisheries resource of the Province. Programs are aimed at enhancing fish populations, regulating recreational and commercial fishing, and researching fish management.

Forestry (Subvote 4)

Objective

To develop and implement provincial forest policy and programs which provide for sound resource management and encourage development opportunities with significant social and economic benefits.

Program Administration

This program manages the Province's forests with particular emphasis on the Commercial Forest Zone. Programs are aimed at managing provincial timber in both the long term and short term, and monitoring the inventory of timber and various regional forest operations.

Forest Fire Operations (Subvote 5)

Objective

To plan, coordinate, deliver and evaluate the administrative, technical, equipment and training requirements of the Department's fire detection, pre-suppression and suppression programs.

Program Administration

This program attempts to educate the public about the dangers of fire and thereby prevent forest fires. It also provides financial assistance for equipment, manpower and fire fighting expertise, and coordinates the fighting of forest fires in the Province.

Operations (Subvote 8)

Objective

To deliver park, forest, fish, wildlife and resource land programs to the public.

Program Administration

This program delivers department programs including forest fire prevention and Suppression, and services to the public; enforces resource regulations; manages parks and recreation areas.

Contract Services (Subvote 41)

Objective

To provide professional and technical services regarding capital project management, program management of commercial leases in the park system, and radio communication services in northern Saskatchewan.

Program Administration

This program provides support to the Department and their programs through the supply of construction expertise, project management and engineering services, radio service to northern Saskatchewan, and heavy equipment, and through the monitoring and development of contract administration and commercial leases.

Wildlife Landowner Assistance (Subvote 14)

Objective

To prevent damage caused by big game to farm land.

Program Adminstration

This program assists farmers having problems with deer damaging property by supplying fencing, bloodmeal, chemical repellents, scare pistols, or by providing game with an alternative food source.

To provide for a net expenditure (recovery) of (from) the Resource Protection and Development Revolving Fund (Statutory) (Subvote 38)

Objective

To administer the acquisition of equipment and capital requirements.

Program Administration

The Resource Protection and Development Revolving Fund purchases and sells equipment for maintenance and capital projects within the province's parks. Revenues earned are retained by the fund to cover associated expenses. The net cash expenditure (recovery) for a fiscal year is a charge to the Consolidated Fund.

To provide an operating subsidy to the Commercial Revolving Fund (Subvote 46)

Objective

To provide financial assistance in operating the provincial park system.

Program Administration

This program provides financial assistance for maintenance of the parks in the Province.

To provide for a net expenditure (recovery) of (from) the Commercial Revolving Fund (Statutory) (Subvote 37)

Objective

To administer the revenues and expenditures from operating the parks in the Province.

Program Administration

The Commercial Revolving Fund collects park revenues and covers related park expenditures with revenue collected. The net cash expenditure (recovery) for a fiscal year is a charge to the Consolidated Fund.

Fish and Wildlife Development Fund (Subvote 20)

Objective

To maintain and enhance the fish and wildlife within the Province.

Program Administration

This program maintains and where possible increases the supply of game fish species, the number of angler days of recreation, and the diversity of fishing opportunities for present and future anglers in Saskatchewan.

It also to acquires and manages wildlife habitat in areas of Saskatchewan where agricultural development of native lands is jeopardizing the maintenance of present wildlife populations.

Grants to Regional Parks (Subvote 30)

Objective

To provide funds for maintenance of a comprehensive regional park system to ensure that all residents are within a reasonable distance of outdoor recreational opportunities.

Program Administration

This program to monitors and provides financial assistance to parks to ensure they are properly maintained and developed where necessary.

Grants to agencies and organizations concerned with resource conservation, safety and promotional activities (Subvote 32)

Objective

To provide financial assistance to outside agencies and organizations involved in the promotion of resource conservation.

Program Administration

This program provides financial assistance to organizations which deal with the public on issues regarding conservation, safety and promote proper use of our resources.

Park Facilities and Resource Development (Subvote 59)

Objective

To maintain and upgrade department facilities, including the provincial park system, that do not fall under SPMC management.

Program Administration

This program provides maintenance on existing department structures and delivers minor capital projects.

Parks and Renewable Resources

(thousands of dollars)

Subvote	Personal Services		Supplies & Services	Advertising	Travel	Contractual Services	Grants	Purchase of Equipment & Other Assets	Other Expenditures	Total
	General	Extraordinary								
1 Executive Adminstration	$ 705	$ 64	$ 70	$	$ 60	$ 2	$	$ 12	$	$ 913
2 Management Services	2,609	9	1,437	....	54	25	....	65	....	4,199
39 Communications	393	....	113	276	12	48	15	11	....	868
40 Parks	950	9	77	....	90	16	....	2	....	1,144
48 Resource Lands	1,296	....	89	....	59	7	....	14	....	1,465
6 Wildlife	1,952	....	318	....	242	44	21	40	....	2,617
34 Fisheries	1,854	....	227	1	228	17	....	51	....	2,378
4 Forestry	4,262	5	602	....	366	1,485	57	241	....	7,018
5 Forest Fire Operations	9,442	10	19,052	74	754	228	....	335	....	29,895
8 Operations	10,289	3	1,874	2	1,749	137	....	109	....	14,163
41 Contract Services	1,158	....	66	....	62	146	....	47	....	1,479
14 Wildlife Landowner Assistance	57	....	122	....	67	239	....	10	....	495
57 Payments to Saskatchewan Property Management Corporation	....	....	7,440	....	14	4	....	....	....	7,458
38 To provide for a net expenditure (recovery) of (from) the Resource Protection and Development Revolving Fund (Statutory)	....	....	....	....	....	....	....	....	69	69
46 To provide an operating subsidy to the Commercial Revolving Fund	....	....	....	....	....	....	....	....	4,012	4,012
37 To provide for a net expenditure (recovery) of (from) the Commercial Revolving Fund (Statutory)	....	....	....	....	....	....	....	....	(115)	(115)
20 Fish and Wildlife Development Fund	....	....	....	....	....	....	2,280	....	....	2,280
30 Grants to Regional Parks	....	....	....	....	....	....	2,269	....	....	2,269
32 Grants to agencies and organizations concerned with resource conservation, safety and promotional activities	....	....	....	....	....	....	376	....	....	376
58 Members of the Executive Council (Statutory)	41	....	....	....	....	....	....	....	....	41
59 Park Facilities and Resource Development	214	....	411	....	48	319	....	12	....	1,004
Total	**$ 35,222**	**$ 100**	**$ 31,898**	**$ 353**	**$ 3,805**	**$ 2,717**	**$ 5,018**	**$ 949**	**$ 3,966**	**$ 84,028**

Grant Payments

Listed, by program, are grant recipients who received $5,000 or more.

Communications (Subvote 39)

Moose Jaw Wildlife Federation	$	6,000
Prince Albert Wildlife Federation		6,000
Payees under $5,000		3,000
	$	**15,000**

Wildlife (Subvote 6)

Receiver General for Canada — Environment Canada	$	19,925
Payees under $5,000		500
	$	**20,425**

Forestry (Subvote 4)

Forest Engineering Research Institute of Canada	$	52,400
Saskatchewan Environmental Society		5,000
	$	**57,400**

Fish and Wildlife Development Fund (Subvote 20)

Fish and Wildlife Development Fund	**$**	**2,280,000**

Grants to Regional Parks (Subvote 30)

Provincial Regional Parks Capital:

Assiniboia Regional Park Authority	$	18,601
Atton's Lake Regional Park Authority		22,905
Bow Valley Regional Park Authority		13,333
Canwood Regional Park Authority		23,209
Carlton Trail Regional Park Authority		24,602
Ceylon Regional Park Authority		8,248
Clearwater Lake Regional Park Authority		17,465
Craik and District Regional Park Authority		7,078
Dr. Mainprize Regional Park Authority		6,012
Duck Mountain Regional Park Authority		30,000
Dunnet Regional Park Authority		24,000
Esterhazy Regional Park Authority		16,000
Eston Riverside Regional Park Authority		11,712
Hudson Bay Regional Park Authority		48,824
Jean Louis Legare Regional Park Authority		6,980
Kipabiskau Regional Park Authority		61,528
Lac Pelletier Regional Park Authority		53,333
Lemsford Ferry Regional Park Authority		13,333
Leroy Leisureland Regional Park Authority		28,905
Little Loon Regional Park Authority		11,507
Macklin Lake Regional Park Authority		20,000
McNab Regional Park Authority		18,899
Meadow Lake Lions Regional Park Authority		30,000
Meeting Lake Regional Park Authority		28,000
Melfort and District Regional Park Authority		42,752
Melville Regional Park Authority		14,582
Moosomin and District Regional Park Authority		25,333
Morin Lake Regional Park Authority		13,972
Nipawin and District Regional Park Authority		40,000
Notukeu Regional Park Authority		5,760
Oungre Memorial Regional Park Authority		49,333
Palliser Regional Park Authority		29,860
Pasquia Regional Park Authority		34,097
Pine Cree Regional Park Authority		8,667
Prairie Lake Regional Park Authority		20,000
Redberry Lake Regional Park Authority		15,105
Rockin Beach Regional Park Authority		6,658
Saltcoats Regional Park Authority		17,503
Sandy Beach Regional Park Authority		20,096
Saskatchewan Beach Regional Park Authority		18,812
Shamrock Regional Park Authority		12,473
Sturgeon Lake Regional Park Authority		18,127
Suffern Lake Regional Park Authority		5,519
Table Mountain Regional Park Authority		75,000
Tisdale and District Regional Park Authority		14,649
Valley Regional Park Authority		28,000
Wakaw Lake Regional Park Authority		30,400
Waldsea Lake Regional Park Authority		24,000
Wapiti Valley Regional Park Authority		13,195
West Central Regional Park Authority		64,385
Whitesand Regional Park Authority		7,785
Wilkie Regional Park Authority		18,000
Wood Mountain Regional Park Authority		10,605
Woodlawn Regional Park Authority		40,000
York Lake Regional Park Authority		30,000
Payees under $5,000		31,568
	$	**1,330,710**

Provincial Regional Parks Maintenance:

Assiniboia Regional Park Authority	$	12,570
Atton's Lake Regional Park Authority		10,810
Bengough and District Regional Park Authority		10,075
Biggar and District Regional Park Authority		8,898

Grant Payments — *(Concluded)*

Grants to Regional Parks (Subvote 30) — *(Concluded)*

Brightsand Lake Regional Park Authority	5,745
Carlton Trail Regional Park Authority	12,070
Clearwater Lake Regional Park Authority	13,690
Craik and District Regional Park Authority	5,740
Duck Mountain Regional Park Authority	14,525
Dunnet Regional Park Authority	17,419
Eagle Creek Regional Park Authority	8,750
Elrose Regional Park Authority	8,065
Esterhazy Regional Park Authority	10,520
Eston Riverside Regional Park Authority	14,430
Fishing Lake Regional Park Authority	21,050
Glenburn Regional Park Authority	5,470
Grenfell Regional Park Authority	9,400
Hudson Bay Regional Park Authority	10,235
Jean Louis Legare Regional Park Authority	11,976
Kemoca Regional Park Authority	9,250
Kindersley Regional Park Authority	16,875
Kipabiskau Regional Park Authority	11,485
Lac Pelletier Regional Park Authority	5,790
Last Mountain Regional Park Authority	14,895
Lemsford Ferry Regional Park Authority	12,960
Leroy Lesiureland Regional Park Authority	8,470
Macklin Lake Regional Park Authority	5,275
Manitou District Regional Park Authority	15,725
Martin's Lake Regional Park Authority	6,605
McNab Regional Park Authority	7,295
Meadow Lake Lions Regional Park Authority	16,570
Meeting Lake Regional Park Authority	13,070
Melfort and District Reginal Park Authority	11,846
Melville Regional Park Authority	28,015
Memorial Lake Regional Park Authority	6,410
Moosomin and District Regional Park Authority	10,070
Nickel Lake Regional Park Authority	7,715
Nipawin and District Regional Park Authority	13,350
Notukeu Regional Park Authority	8,700
Ogema Regional Park Authority	6,540
Oungre Memorial Regional Park Authority	13,170
Outlook and District Regional Park Authority	11,915
Palliser Regional Park Authority	21,660
Pasquia Regional Park Authority	24,570
Pine Cree Regional Park Authority	16,500
Radville Laurier Regional Park Authority	10,855
Redberry Lake Regional Park Authority	6,890
Sandy Beach Regional Park Authority	6,905
Saskatchewan Regional Parks Association	5,000
Silver Lake Regional Park Authority	12,425
Struthers Lake Regional Park Authority	6,315
Suffern Lake Regional Park Authority	14,005
Table Mountain Regional Park Authority	20,880
Thomson Lake Regional Park Authority	30,965
Tramping Lake Regional Park Authority	6,000
Unity and District Regional Park Authority	21,115
Valley Regional Park Authority	24,730
Wakaw Lake Regional Park Authority	17,420
Waldsea Lake Regional Park Authority	7,785
Wapiti Valley Regional Park Authority	19,775
West Central Regional Park Authority	10,950
Wilkie Regional Park Authority	12,975
Wood Mountain Regional Park Authority	12,655
Woodlawn Regional Park Authority	54,685
York Lake Regional Park Authority	10,170
Payees under $5,000	89,626
	$ 938,290

Grants to agencies and organizations concerned with resource conservation, safety and promotional activities (Subvote 32)

Forestry — Forestry Products

Saskatchewan Forestry Association	**$ 8,500**

Ski Clubs:

Payees under $5,000	**$ 1,500**

Fisheries/Wildlife — Student Assistance:

Payees under $5,000	**$ 2,000**

Fur Institute:

Fur Institute of Canada	$ 9,500
Payees under $5,000	1,357
	$ 10,857

Trapping Education/Development:

Payees under $5,000	**$ 2,000**

Fish Transport Subsidy:

Freshwater Fish Marketing Corporation	**$ 325,000**

Federal/Provincial Parks Council:

Payees under $5,000	**$ 1,584**

Canoe Route-Update and Development:

Payees under $5,000	**$ 1,800**

Co-operative Recreational Land Study:

Payees under $5,000	**$ 7,675**

Wildlife-Caribou Management:

Beverly and Kaminuriak Caribou Management Board	**$ 15,000**

Personal Services

Listed are indivduals (excluding unionized employees) who received payments for salaries, wages, honorariums, etc. which total $2,500 or more.

Agar, Dawn	$ 30,006
Amundson, Dale L.	45,798
Anderson, Ellis Vestal	50,421
Anderson, Sher	54,384
Appleby, Alan G.	82,821
Arsenault, Alan	33,015
Ashcroft, Peter	47,619
Bahr, George Kenneth	54,889
Bailey, Richard W.	88,590
Banks, Gerald	39,879
Baran, Fred M.	47,619
Barber, Sydney	63,215
Barton, Myron S.	7,950
Baumgartner, Anthony	40,404
Benson, James Alexander	63,761
Berezowsky, Ronald J.	57,624
Bernier, Donald L.	47,608
Betson, George W.	50,046
Bingaman, James W.	51,507
Bishop, Ian J.	50,186
Bitz, Lucille S.	35,151
Boczulak, David	40,367
Boyle, Brent	29,395
Brass, Sterling	7,009
Brunt, Russell K.	47,961
Burant, Dominic G.	47,619
Burrows, Raymond Gordon	53,226
Carey, Colleen G.	40,366
Carlson, Carl Edward	50,848
Casavant, Felix Joseph	57,451
Chen, Maynard Y.	61,893
Cherney, Nancy E.	41,783
Chernysh, Joseph C.	43,134
Cochlin, Peter Edwin	47,703
Coffin, Sharon Anne	51,655
Coleman, Rockney J.	44,694
Conacher, Glen A.	60,370
Coombes, David Vern	51,372
Cressman, Douglas Norman	103,005
Cunningham, Hon. Darrel	15,254
Davidson, Catherine A.	24,546
Davis, Judy	87,339
Dean, Edward Louis	52,452
Desjarlais, Denise	45,018
Douglas, Dwayne E.	46,245
Douslin, Richard	43,962
Duncan, Allen H.	55,185
Duncan, Ross A.	67,571
Dunlop, Alex R.	47,502
Ehman, Dwight A.	50,427
Engele, Denis Henry	47,961
Enmark, Greg D.	50,046
Erickson, Ronald Wayne	48,328
Everett, Murray E.	52,479
Flaman, Colleen	26,806
Folk, Colleen	16,670
Gabel, Clark L.	30,153
Galloway, Lyle	52,759
Gamwell, Robert C.	58,353
Gerbrandt, Marvin M.	46,719
Giesbrecht, Larry	50,406
Golly, William Stuart	48,831
Gruszka, Fernanda	54,039
Gulkiewich, Ernest	41,808
Hainstock, Keith E.	50,046
Harrison, Thomas Edward	55,944
Harvey, David Andrew	57,034
Hedger, Hugh Harold	51,336
Heron, Allan K.	19,464
Hobbs, Holly M.	35,694
Hollinger, Wendy	12,867
Horn, Hart W.	60,576
Huber, Lee Adele	12,916
Hunt, Hugh Maurice	69,347
Hutchinson, Richard	57,990
Ives, Jerry D.	51,438
Jacobson, A. Lynn	36,525
Jessop, Daryl William	49,154
Keel, Jack Warren	47,619
Kelly, Kenneth E.	55,959
Kidd, Robert	48,091
Kinnear, John David	49,842
Kirby, Calvin J.	66,792
Klassen, Marlon Keith	51,048
Koback, Lois	24,170
Kolosky, Wesley D.	64,647
Kopelchuk, Lorne A.	21,356
Laborde, Neil Edmund	44,775
Lalonde, Robert	41,844
Lambert, Gene	50,530
Lapchuk, Donald G.	35,577
Laxdal, Thomas G.	51,237
Lee, Curtis E.	40,747
Lightfoot, Wayne M.	50,046
Little, Murray T.	69,315
Loef, Calvin	49,863
Lorer, Daniel	42,816
Lozinsky, Kenny Franklin	60,801
Lungull, Eric	50,940
MacAulay, Donald J.	69,004
MacAuley, Angus J.	71,319
MacLennan, Ross R.	90,182
Marr, William A.	72,611
Mason, Bradley R.	41,394
Matthies, Nolan	68,154
Mazur, Douglas H.	71,487
McConnell, James Colin	67,822
McCutcheon, John	46,326
McEachern, Robert D.	58,677
McIntosh, Lisa G.	28,326
Melnychuk, Ken W.	43,232
Merth, Donald F.	54,039
Messner, Ken	40,953
Mevel, Denis Joseph	44,030
Montgomery, Barbara J.	32,028
Muldoon, Joseph	52,667
Mulligan, Ryan	44,547
Munro, James	55,318
Murray, Alan R.	62,418
Murray, John	47,406
Murray, Kenneth G.	57,198
Naftel, Paul C.	71,487
Nagel, Kimberly	31,262
Nelson, Thomas Patrick	66,792
Nisbet, Virginia M.	42,714
Noble, David Arnold	67,779
Oberik, Larry G.	54,039
Oystryk, Leslie Micheal	46,782
Parenteau, Brenda	15,008
Pasloski, Edwin R.	54,039
Patel, Baldevbhai S.	54,741
Pepper, George Wayne	66,792
Phillips, David W.	61,045
Powell, David	60,801
Preston, Carolyn	30,294
Reimer, Elvin	41,388
Roberts, Robert H.	40,917
Robins, Marlene R.	35,241
Rolles, Glen P.	72,420
Runge, Cheryl L.	15,148
Samuelson, Judy	20,293
Sanden, Richard T.	46,674

Personal Services — *(Concluded)*

Sarnecki, Antoni L.	49,812
Sauder, Lloyd	4,494
Sawchyn, William W.	58,353
Scheelhaase, Cameron G.	58,167
Schiefner, Steven D.	23,980
Sherratt, Dennis	38,645
Shussel, Rick A.	47,961
Smith, Bruce L.	60,475
Smith, Richard	37,638
Smith, Shaun	50,046
Stanley, Lawrence William	60,369
Stenzil, Robert J.	58,092
Sterzuk, Jeff A.	30,968
Stilling, Richard A.	47,619
Stubbington, Barry W.	53,130
Sukava, Larry Frank	63,400
Swanson, Mervin Eric	67,862
Swystun, Terry H.	61,077
Tellier, Maurice J.	48,031
Tether, Robert B.	37,356
Thompson, John D.	58,119
Todd, Ronald J. L.	50,493
Tulloch, David	49,155
Vandermey, Shelleen	71,268
Walker, Edward F.	54,171
Warbeck, Joe P.	58,353
Ware, Karen Wesla	24,558
Weir, Harvey J.	42,891
Wight, Ronald W.	69,732
Wingerchuk, Mike W.	50,046
Winter, Linda Janet	46,520
Wood, Sharon	58,353
Woodcock, Douglas Scott	54,039
Wu, Joe K.	49,440
Wyatt, Gary L.	62,097
Young, John Merlyn	16,510
Zaran, Wendy	32,415
Zielke, Randy	45,150
Zimmer, William B.	45,178
Zipchian, Mary Ann	29,033

Commercial Revolving Fund

Baschak, Lawrence	$ 8,240
Flavell, Guy	42,345
Foraie, Merle	39,255
Franklin, Roger S.	59,540
Greggains, Walter William	44,070
Ingell, Carol	39,030
Ireland, William Garnet	41,991
Lloyd, Susan S.	13,152
MacDiarmid, Douglas	37,626
Treso, Leslie G.	32,106
Willard, Bruce	41,293
Wilson, Donna L.	37,965
Zalinko, Barbara J.	43,017

Resource Protection and Development Revolving Fund

Faser, Michael	$ 50,685
Hoare, George S.	42,891

Ministers' Travel

Cunningham, Hon. Darrel	$ 1,831
Kopelchuk, Hon. Lorne A.	6,746

Other Payments

Listed are payees who received $20,000 or more for purposes other than grants or personal services, for example: rent, advertising, contracts, equipment, office supplies.

ABC Petroleum Services	$ 21,771
Aerial Recon Surveys	62,136
Air Saskatchewan Aviation Ltd.	86,578
Airpro Investments Inc.	49,916
Airquest Resource Surveys Ltd.	57,627
Alberta Research Council	23,771
Alpine Helicopters Ltd.	46,738
Athabaska Airways Ltd.	1,269,206
Bear-Spike Holdings Ltd.	27,290
Beaver Lumber Co. Ltd.	68,979
Berlin Contracting	93,588
Big River Band	21,905
Brooks Food Market Ltd.	25,048
Buffalo Narrows Airways Ltd.	332,704
Buffalo Narrows, Northern Village of	27,155
Campbell Helicopters Ltd.	32,653
Canadian Helicopters Limited	120,857
Canadian Territorial Helicopters Inc.	188,039
Canadian Wildlife Federation	29,633
Capital Helicopters Inc.	37,044
Central Botanical Growers	28,232
Chemonics Industries (Canada) Ltd.	649,010
Clearwater Greenhouses	34,783
Commercial Revolving Fund	4,081,140
Conair Aviation Ltd.	78,128
Consolidated Graphics	26,390
Cypress Helicopters Ltd.	149,578
Data Business Forms Saskatchewan	164,845
Dome Media Buying Services Ltd.	166,252
Eagle Air Services	37,004
Econo Lumber	29,304
Environmental Systems Research Institute Canada	301,838
Esso Petroleum Canada	1,260,591
Evans, Jack	23,872
Federated Co-opratives Ltd.	63,184
Field Advance Account	25,300
Four Seasons Greenhouses	75,792
General Recorders Ltd.	29,190
Geographic Air Survey Ltd.	41,831
Ile a La Crosse Airways	29,801
Ile a La Crosse, Northern Village of	26,395
Imperial Helicopters Ltd.	228,902
Information Systems Management Corporation	424,133
Jackson Air Services Ltd.	41,484
La Loche Airways Ltd.	22,297
La Loche, Northern Village of	26,789
La Ronge Aviation Services Ltd.	90,242
Lamb Hardware Ltd.	48,960
Lightning Location and Protection Inc.	51,697
Lo-Cost IGA	22,328
M. C. Graphics Inc.	55,872
Marple Holdings Ltd.	39,946

Other Payments — *(Concluded)*

Meadow Lake Consumers Co-op	29,665
Mercury Graphics Corporation	24,868
Microtroniq Computer Consultants	62,069
Minister of Finance	87,552
Nationwide Helicopters Ltd.	348,705
Nelson Silviculture Ltd. and SNEDCO	23,450
Nielsen and Ashdown Air Services	173,821
Norsask Forest Products Inc.	20,824
North Central Helicopters Ltd.	460,716
North West Co.	376,375
North West Construction Ltd.	41,102
North West Territories — Department of Finance	167,062
Northern Dene Airways Ltd.	21,695
Northern Reforestation Inc.	39,478
O'Hara Greenhouses	45,661
Olson's Ventures	42,636
Osprey Wings Ltd.	26,649
P. A. Aviation Services Ltd.	148,000
Par Industries Inc.	147,744
Peace Helicopters	218,572
Pelican Narrows Air Services	34,976
Petro-Canada	24,609
Prairie Environmental Services Inc.	44,399
Prince Albert Co-operative Association Ltd.	23,741
Prince Albert Foundry Ltd.	21,924
Printco Graphics Inc.	43,605
Prism Helicopters Ltd.	173,558
Provincial Treasurer of Alberta	869,987
Quality Meats	21,307
Remote Helicopters Ltd.	123,798
Resource Protection and Development Revolving Fund	823,186
Roberts and Poole Communications	76,321
Robertson Trading Ltd.	41,060
Roly's General Store	21,337
Roots Reforestation	355,269
Roy E. Parkes Enterprises Ltd.	49,641
Rupert's Land Operations Inc.	159,231
Saskatchewan Forestry Association	51,605
Saskatchewan Government Insurance	57,174
Saskatchewan Housing Corporation	79,213
Saskatchewan Property Management Corporation	16,568,829
Saskatchewan Research Council	24,642
Saskatchewan Water Corporation	147,083
Saskatchewan Wheat Pool	28,753
SaskEnergy Corporation	35,690
SaskPower Corporation	223,192
SaskTel	1,246,720
Star Helicopters Ltd. Bonnyville	67,210
Success Office Systems	30,005
Tasman Helicopters Ltd.	24,701
Tech Electric Ltd.	24,638
Terrestrial and Aquatic Environmental Managers	34,080
Timberland Air Services	255,290
Toshiba of Canada Ltd.	21,158
Transwest Helicopters Ltd.	175,889
Uranium City Air Ltd.	26,576
Vancouver Helicopter Inc.	43,592
Wajax Industries Ltd.	52,060
Wayne's Lumber Ltd.	52,322
WBM Office Systems (Regina) Ltd.	95,833
Western Northwestern Helicopter Ltd.	667,130
Westland Rec-Creation Concepts and St. Gregor Credit Union	43,496
Weyerhaeuser Canada Ltd.	162,340
Wheatland Business Forms	20,985
Yellowhead Helicopters	272,987
Zippy on Hamilton	70,934

Commercial Revolving Fund

A-1 Tank Cleaners (1981) Ltd.	$	30,735
Beaver Lumber Co. Ltd.		24,376
Brandt Industries Ltd.		37,841
Crown Paper		44,179
Resource Protection and Development Revolving Fund		383,046
Federated Co-operatives Ltd.		58,820
Kushniruk Enterprises Ltd.		21,350
Northern Paint Canada Inc.		32,863
Saskatchewan Property Management Corporation		85,080
SaskEnergy Corporation		143,333
SaskPower Corporation		406,938
SaskTel		144,684
Sunspun Food Service		22,258
Superior Propane Inc.		45,550
Valley West Yamaha (1988)		27,481
Westburne Industrial Enterprises Ltd.		41,061
Westland Rec-Creation Concepts Inc.		78,515

Resource Protection and Development Revolving Fund

Federated Co-operatives Ltd.	$	79,089
G and L Mobile Communications		74,254
Haid Construction Ltd.		51,145
Lindsay Construction Ltd.		143,544
Midway Home Sales		43,870
Motorola Canada Ltd.		40,042
Northern Communications		23,706
Receiver General for Canada — Communications Canada		84,805
Redhead Equipment Ltd.		39,406
Saskatchewan Government Insurance		45,583
SaskTel		21,295
Spilsbury Communications Ltd.		24,564
Wesco		29,227

Provincial Auditor

Administration (Subvote 1)

Objective

To service the public through the Legislative Assembly; to independently examine and report on the management of public resources entrusted to the Executive governent; and to encourage accountability and effective managemenent in government operations.

Program Administration

The Provincial Auditor audits the administration of government programs and activities carried out by government departments, commissions, boards, health and education institutions and Crown Corporations; reports the results of each audit to management of the Executive Government; reports the results of all audits annually to the Legislative Assembly and the public; and helps the Standing Committee on Public Accounts review of our report, the Public Accounts, and other reports.

Provincial Auditor

(thousands of dollars)

Subvote	Personal Services		Supplies & Services	Advertising	Travel	Contractual Services	Grants	Purchase of Equipment & Other Assets	Other Expenditures	Total
	General	Extraordinary								
1 Administration	$ 2,604	$	$ 616	$ 3	$ 182	$ 179	$	$ 31	$	$ 3,615
Total	**$ 2,604**	**$ ....**	**$ 616**	**$ 3**	**$ 182**	**$ 179**	**$ ....**	**$ 31**	**$ ....**	**$ 3,615**

Personal Services

Listed are individuals (excluding unionized employees) who received payments for salaries, wages, honorariums, etc. which total $2,500 or more.

Ahmad, Mobashar	$ 81,681
Atkinson, Brian R.	85,405
Black, Robert L.	75,891
Bohn, Raymond A.	75,891
Burns, Lorraine G.	4,887
Coward, Deann	22,262
Creaser, Philip M.	75,891
Evelt, Rosemarie	52,500
Ferguson, Judy	70,552
Grabarczyk, Roderick A.	58,565
Heffernan, Michael A.	85,405
Hunt, John A.	87,042
Jersak, Rodd S.	42,645
Krip, Linda	29,722
Lacey, Barry	46,384
Markewich, Dale P.	32,749
Martens, G. Andrew	72,438
McIntyre, Scott W.	62,255
Miller, Kim A.	43,140
Montgomery, Edward	75,891
Nyhus, Glen D.	65,120
Orrange, Loyd	63,667
Pradhan, Karin S.	75,952
Sills, Sandra M.	40,015
Strelioff, Wayne	103,403
Tomlin, Heather D.	22,262
Wendel, G. Fred	99,659
Wendel, Leslie E.	70,191

Other Payments

Listed are payees who received $20,000 or more for purposes other than grants or personal services, for example: rent, advertising, contracts, equipment, office supplies.

Institute of Chartered Accountants of Saskatchewan	$ 37,058
L & C Management	236,644
Merchant Law Group	46,921
Public Employees Superannuation Plan	108,621
Receiver General for Canada — Canada Pension Plan	35,286
Receiver General for Canada — Unemployment Insurance	62,012
SaskTel	23,875

Public Service Commission

The Department's mandate is to provide leadership and service in human resource management.

Administrative and Information Services (Subvote 1)

Objective

To provide administrative, financial and human resource support, communications support and information technology services on the public service for the Commission and throughout government.

Program Administration

This program provides maintenance and support services for the government wide Human Resource System and Personnel Attendance and Leave System. It acts as a central registry for personal, position and competition records and provides the Commission with administrative, communications, information technology, and financial management services.

Employee Relations (Subvote 3)

Objective

To represent management effectively in employee relations.

Program Administration

This program provides comprehensive labour relations, compensation research, and administration services to the Government. It also negotiates two collective agreements covering approximately 10,000 employees in the Public Service and provides similar service to those agencies of government that are responsible for appointing their own employees, but which do not have a collective bargaining service.

Staff Development (Subvote 11)

Objective

To empower employees through learning.

Program Adminstration

This program enhances job performance of employees by providing learning opportunities through seminars, development programs and conferences for both managers and employees. It also provides consulting services for intact work teams in government departments in the following areas: team building, service management, strategic planning, operational planning, and organizational development, including mission statement definition.

Employment Services (Subvote 12)

Objective

To recruit and select the best job candidates for the public service.

Program Administration

This program manages the recruitment, selection and provision of human resource functions for the public service. It also provides professional employment services to government departments, agencies and the public, through its branches in Regina and Saskatoon.

Classification (Subvote 13)

Objective

To determine job worth by developing and applying classification standards to ensure equitable treatment of public service employees.

Program Adminstration

This program provides classification of permanent and non-permanent positions; administration and resolution of classification appeals and challenges; documentation of senior level organization structures, audit of labour service classification and standards to aid recruitment and retention of appropriately qualified staff.

Student Employment Programs (Subvote 15)

Objective

To hire students for essential services and programs with the Government of Saskatchewan.

Program Administration

This program administers student applications and enters pertinent information into a computerized inventory system. Government organizations fill out requests for students based on the skills and abilities or areas of study preferred. The computer system matches the needs of the organizations to the current student inventory. This system ensures a random selection of students.

Public Service Commission

(thousands of dollars)

Subvote	Personal Services		Supplies & Services	Advertising	Travel	Contractual Services	Grants	Purchase of Equipment & Other Assets	Other Expenditures	Total
	General	Extraordinary								
1 Administrative and Information Services	$ 1,144	$ 127	$ 706	$ 22	$ 15	$ 12	$	$ 37	$	$ 2,063
3 Employee Relations	$ 569	$	35	....	3	12	....	3	....	622
11 Staff Development	515	....	101	....	1	54	....	3	....	674
12 Employment Services	1,143	33	91	....	25	7	....	2	....	1,301
13 Classification	549	....	35	....	6	4	....	1	....	595
15 Student Employment Programs	2,208	....	....	....	....	1,233	....	....	....	3,441
14 Payments to Saskatchewan Property Management Corporation	....	....	715	....	....	1	....	....	....	716
Total	**$ 6,128**	**$ 160**	**$ 1,683**	**$ 22**	**$ 50**	**$ 1,323**	**$ ....**	**$ 46**	**$ ....**	**$ 9,412**

Personal Services

Listed are individuals (excluding unionized employees) who received payments for salaries, wages, honorariums, etc. which total $2,500 or more.

Bailey, Shiela	$ 18,590
Beazely, Donald D.	63,382
Betker, Brenda Rae	11,742
Biller, Margot K.	12,652
Black, Donald I.	45,834
Bridge, Denise A.	46,306
Burmeister, Gabriele	12,586
Cameron, Daniel R.	67,492
Casswell, Frederick H.	58,100
Charette, Marc-Andre	5,186
Chetty, Romila	49,911
Church, M. Joan	7,556
Chyzowski, Theresa Ann	54,963
Clarke, John D. W.	64,140
Clermont, Alain R.	53,412
Costescu, Elaine	57,885
Cote, Isabelle	5,057
Crease, Diane	40,803
Curran, John	67,668
Deck, Ray J.	49,824
Dion, Paule	5,131
Dorsch, Hank	63,060
Dunne, Albert J.	58,353
Dziad, Wayne D.	54,993
Eberle, Denise A.	23,645
Essenburg, Herbert E.	52,302
Fauchon, Lorrie L.	26,382
Fortin, Jean-Pierre	4,931
Foster, Laura J.	41,625
Foulds, Terry	51,681
Frei, Donna	38,862
Frohlick, Melva R.	26,034
Gauvin, Guylaine	4,963
Gerein, Colleen A.	16,894
Glover, Ivy Lois	31,607
Goertz, David Roger	37,287
Greenhalgh, Patricia	29,883
Hawrishok, Laurie	35,566
Heinrichs, Doralyn F.	30,294
Huber, Lee Adele	26,802
Ingram, B. Joan	18,322
James, Chandra	17,397
Jeworski, Doriole M.	23,311
Johns, K. Dwayne	40,488
Jones, Karen D.	30,288
King, Ruth I.	21,060
Klatt, Christa M.	26,872
Kowula, Lorrie L.	34,548
Kutarna, Mary C.	56,298
Kutcher, David	7,772
Larmer, Orville D.	8,925
Lebell, Rory T. A.	47,736
Lesanko, Helen	24,853
Lipsett, Lori D.	34,655
Loewen, Wilfred D.	79,440
Macrae, Valerie D.	28,232
Marchand, Debra L.	37,977
Masse, Isabelle	4,752
McKibben, Dawn Leah	53,118
McKinlay, James	75,348
McLeod, Rob	35,415
McPhail, John D. R.	170,071
Miller, Elizabeth W.	46,359
Murray, Michael	50,472
Neden, Susan L.	53,231
Nicol, Lorraine A.	41,772
Ochitwa, Sandra M.	35,313
Parenteau, W. Allan	47,604
Pepin, Isabelle	4,931
Potts, Audrey	27,774
Puchyr, John	82,374
Rasmussen, Ronald Norman A.	39,123
Roberts, Helen	43,344
Rowbotham, Roberta G.	43,722
Schuster, Donald Walter	67,247
Shuster, Ellie	25,180
Smith, Raymond	71,853
Soulsby, Ann	19,019
Stevenson, Donald W.	59,271
Swanston, Marlene D.	45,570
Terry, Bonnie D.	56,499
Thurmeier, Heather	56,226
Trudel, Alain	5,174
Tuer, Allan G.	58,544
Turcotte, Marie France	5,090
Von Hagen, Lorraine M.	35,086
Wall, Vanda M.	33,271
Ware, Karen Wesla	12,740
Waschuk, Mary-Lynn	55,729
Wolk, Gwen C.	45,471
Zerr, Donald J.	63,382
Zerr, Susan Lee	48,258

Ministers' Travel

Martin, Hon. G. Beattie	$ 5,920

Other Payments

Listed are payees who received $20,000 or more for purposes other than grants or personal services, for example: rent, advertising, contracts, equipment, office supplies.

Computerland	$ 20,988
Cubbon Advertising Concepts	31,137
GDS and Associates Systems Ltd.	81,617
Information Systems Management Corporation	353,309
J. C. L. Language Education Services	23,844
LGS Group Inc.	23,131
Minister of Finance (Parks and Renewable Resources)	1,179,247
Saskatchewan Crop Insurance Corporation	44,078
Saskatchewan Property Management Corporation	818,639
SaskTel	106,278
SHL Systemhouse Inc.	104,050
University of Regina	21,873
Xerox Canada Ltd.	31,596

Rural Development — Ordinary

The Department's mandate is to build together for a strong and prosperous rural community.

Administration (Subvote 1)

Objective

To provide for the operation of the Minister's, Deputy Minister's and rural executive offices and support rural development through financial, administrative, and information systems.

Program Administration

This program provides comprehensive financial and administrative services which support the effective and efficient management of the Department and its resources; coordinates and provides services in budget preparation, procurement, accounts payable, mail, space accommodation, CVA vehicles, forms, telecommunications and manages and delivers computer technology to the Department.

Transportation Planning (Subvote 6)

Objective

To provide transportation planning services to rural municipalities, specific urban centres, and Indian Reserves for roads designated for provincial assistance.

Program Administration

This program designates roads eligible for provincial assistance and coordinates road planning in municipalities, urban municipalities with urban connectors and Indian Reserves; researches transportation issues and policies. It also provides administration of unconditional revenue sharing grants to rural municipalities and organized hamlets. It also provides research, technical and financial assistance to improve traffic safety on municipal roads; develops road programs and policies including assistance rates; conducts road inventory and traffic count programs; and provides drafting and cartographic services including the distribution of municipal maps to the public.

Road Services (Subvote 10)

Objective

To provide technical and financial assistance to rural municipalities for the construction, reconstruction, oil surfacing and maintenance of the designated road network.

Program Administration

This program provides technical and financial assistance to rural municipalities for designated roads, including primary grid surfacing, primary grid gravel, grid, main farm access, special gravel and special surfaced roads.

Bridge Services (Subvote 12)

Objective

To assist rural municipalities in the construction and maintenance of bridge and culvert structures on the provincial municipal road network.

Program Administration

This program provides bridge engineering services and financial assistance to the individual Rural Municipal councils for the construction and maintenance of river crossings on the municipal roads. Engineering services include site inspections, recommendations of repair/replacement/load limits for existing structures, engineering design of new structures, and all arrangements for repair or construction.

Ferry Services (Subvote 2)

Objective

To provide efficient, free, seasonal transportation across rivers to rural residents, farmers and local businesses.

Program Administration

This program operates and maintains cable ferries situated along the Saskatchewan River system.

Rural Community Development (Subvote 18)

Objective

To assist rural Saskatchewan municipalities to establish and maintain effective community development groups to achieve job creation, diversification, development and enhanced viability.

Program Administration

This program provides financial assistance and professional services to community development organizations which enable communities to establish and maintain local employment opportunities through diversification and development programs.

Extension (Subvote 22)

Objective

To promote agricultural industry development and more diversified rural communities.

Program Administration

This program promotes agricultural and rural development by assisting in the implementation of diversification and improvement programs and by providing leadership, expertise and other services to clients, such as farmers, boards representing agriculture development and diversification interests, producer and commodity groups, rural and urban municipalities, private industry and other government agencies.

Lands (Subvote 23)

Objective

To administer Crown agricultural land through leasing and community pasture operations to ensure best land use and enhance the viability of farming operations.

Program Administration

This program administers approximately nine million acres of Crown lands that are classified for best use and sold or leased to farmers and ranchers. It also operates provincial community pastures which provide livestock producers with access to pasture land for a fee, and administers surface leases for petroleum, gas and oil activities, special projects and extension activities in land use and forage management.

Rural Service Network (Subvote 27)

Objective

To provide administrative support to government agencies of the Rural Service Network and to provide information to the general public regarding rural development and agriculture.

Program Administration

This program provides administrative support to government agencies such as Saskatchewan Crop Insurance Corporation and Agricultural Credit Corporation, which have staff at Rural Service Centres. These centres are located throughout Saskatchewan and serve as the primary contact for rural residents requiring information on government programs relating to rural development and agriculture.

Rural Information Services (Subvote 15)

Objective

To coordinate and communicate programs, policies, information and accomplishments of the Department to the public.

Program Administration

This program is responsible for coordinating the Department's external and internal communications including an inquiry line, publications, press releases, advertising and special events, and offering specialized support and advisory services in areas of production techniques and management, media relations, writing, graphics and artwork and other related areas.

Municipal Services (Subvote 28)

Objective

To enhance the role and autonomy of rural municipalities through provision of ongoing professional advisory and planning services and to assist the public and private sectors with the subdivision process.

Program Administration

This program supports and enhances the development of rural Saskatchewan by monitoring rural municipal programs to ensure fiscal standards are achieved; prepares related legislative documents; provides municipal officials and public with interpretation, resolution, and mediation services, and assists municipalities with preparation of comprehensive planning documents. The program also administers the subdivision process, empowers municipal government and public through workshops, and facilitates inter-municipal cooperation and inter-departmental initiatives which achieve a strong and sustainable rural Saskatchewan.

Grants for rural development (Capital) (Subvote 3)

Objective

To enable rural municipalities to provide a reasonable level of service in support of agricultural and economic development.

Program Administration

This program provides technical and financial assistance to rural municipalities to assist in the construction, surfacing and maintenance of the designated municipal road network.

Assistance to general agricultural interests or purposes (Subvote 24)

Objective

To enable intermunicipal and other groups to provide agricultural, development and diversification programs which include pest control; and to enable agricultural and horticultural groups to provide promotional and educational activities.

Program Administration

This program provides financial assistance to rural municipalities and other groups to communicate and coordinate information and programs relevant to the agricultural, development and diversification opportunities. It also provides financial assistance to boards for pest control and industry development and provides financial assistance to groups such as exhibition, agricultural and horticultural societies to provide activities which encourage improvement and development in agriculture and horticulture.

Grants under the 4-H Program (Subvote 25)

Objective

To develop responsible and community minded youth through education and skill development.

Program Administration

This program provides financial assistance to 4-H clubs for the development of community minded youth through education and skill development. The 4-H members participate in projects relating to beef, lighthorse, crafts, swine, foods and other topics. Graduates from the 4-H program are recognized for having a superior level of public speaking and communication skills.

Grants in lieu of taxes on Crown land (Subvote 26)

Objective

To maintain the tax base of rural municipalities where unallocated Crown land exists in the municipality and for community pasture land.

Program Administration

This program provides financial assistance to rural municipalities in lieu of payment to the municipality on Crown land, such as community pasture land, permits and vacant land.

Rural Development — Ordinary

(thousands of dollars)

Subvote	Personal Services		Supplies & Services	Advertising	Travel	Contractual Services	Grants	Purchase of Equipment & Other Assets	Other Expenditures	Total
	General	Extraordinary								
1 Administration	$ 1,640	$ 60	$ 405	$	$ 113	$ 315	$	$ 43	$	$ 2,576
6 Transportation Planning	340	....	32	1	19	7	....	14	....	1,938
10 Road Services	$ 1,658	....	67	....	186	20	....	7	....	413
12 Bridge Services	270	....	13	....	4	2	....	....	....	289
2 Ferry Services	842	....	277	....	6	47	....	51	....	1,223
18 Rural Community Development	531	....	66	....	119	61	....	8	....	785
22 Extension	4,000	....	117	3	529	107	....	22	....	4,778
23 Lands	4,136	13	2,167	86	401	380	1	324	....	7,508
27 Rural Service Network	1,580	....	966	....	60	110	....	7	....	2,723
15 Rural Information Services	207	8	47	192	4	60	....	2	....	520
28 Municipal Services	774	....	86	....	39	6	....	6	....	911
19 Payments to Saskatchewan Property Management Corporation	....	....	2,933	....	....	....	....	17	....	2,950
3 Grants for rural development (Capital)	....	....	....	....	....	....	40,460	....	....	40,460
24 Assistance to general agricultural interests or purposes	....	....	....	....	....	....	892	....	....	892
25 Grants under the 4-H Program	....	....	....	....	....	....	271	....	....	271
26 Grants in lieu of taxes on Crown land	....	....	910	....	....	....	....	....	....	910
20 Members of the Executive Council (Statutory)	21	....	....	....	....	....	....	....	....	21
Totals	**$ 15,999**	**$ 81**	**$ 8,086**	**$ 282**	**$ 1,480**	**$ 1,115**	**$ 41,624**	**$ 501**	**$ ....**	**$ 69,168**

Grant Payments

Listed, by program, are grant recipients who received $5,000 or more.

Lands Branch (Subvote 23)

Payees under $5,000 .... $ 650

Grants for rural development (Subvote 3)

Grants Recipient	Road Grants	Basic Unconditional Grants	Equalization	Other	Total
Aberdeen No. 373	$ 37,076	$ 5,548	$ 8,047	$ 1,568	$ 52,239
Abernethy No. 186	36,262	9,254	19,944	644	66,104
Antelop Park No. 322	37,100	4,324	....	116	41,540
Antler No. 61	62,316	9,079	34,041	1,590	107,026
Arborfield No. 456	125,603	8,448	53,313	1,360	188,724
Argyle No. 1	13,719	6,353	11,902	892	32,866
Arlington No. 79	51,902	9,407	45,804	956	108,069
Arm River No. 252	61,876	7,507	56,723	810	126,916
Auvergne No. 76	79,360	8,232	67,658	1,094	156,344
Baildon No. 131	42,794	8,834	55,142	797	107,567
Barrier Valley No. 397	69,623	6,958	58,689	1,111	136,381
Battle River No. 438	30,963	17,082	43,877	1,861	93,783
Bayne No. 371	111,702	9,713	66,012	....	187,427
Beaver River No. 62	70,879	10,950	94,027	2,562	178,418
Bengough No. 40	52,971	8,617	80,243	1,114	142,945
Benson No. 35	80,895	11,917	25,279	1,290	119,381
Big Arm No. 251	42,212	7,146	51,957	352	101,667
Big Quill No. 308	77,264	14,157	59,539	1,884	152,844
Big River No. 555	34,261	10,694	35,249	1,902	82,106
Big Stick No. 141	41,998	5,849	....	263	48,110
Biggar No. 347	81,504	13,313	107,193	1,503	203,513
Birch Hills No. 460	74,986	16,312	43,527	1,842	136,667
Bjorkdale No. 426	272,867	29,085	96,170	1,110	399,232
Blaine Lake No. 434	53,240	9,400	61,632	1,066	125,338
Blucher No. 343	84,169	3,000	....	2,866	90,035
Bone Creek No. 108	37,132	15,433	46,852	....	99,417
Bratt's Lake No. 129	45,894	11,046	5,215	533	62,688
Britannia No. 502	210,922	15,005	23,455	3,006	252,388
Brock No. 64	81,039	9,293	36,233	822	127,387
Brokenshell No. 68	16,883	13,951	76,228	1,279	108,341
Browing No. 34	126,705	15,805	....	1,414	143,924
Buchanan No. 304	54,111	20,982	58,056	1,718	134,867
Buckland No. 491	60,807	11,973	....	7,020	79,800
Buffalo No. 409	89,339	10,776	77,204	1,230	178,549
Calder No. 241	18,388	8,771	59,106	275	86,540
Caledonia No. 99	46,006	16,512	46,313	1,160	109,991
Cambria No. 6	99,406	8,325	46,843	952	155,526
Cana No. 214	43,262	15,758	42,039	2,570	103,629
Canaan No. 225	45,631	6,025	47,979	....	99,635
Canwood No. 494	172,526	19,877	172,137	4,036	368,576
Carmichael No. 109	55,697	8,657	25,825	1,248	91,427
Caron No. 162	52,092	15,104	2,990	602	70,788
Chaplin No. 164	38,337	4,725	....	656	43,718
Chester No. 125	24,009	13,522	....	1,392	38,923
Chesterfield No. 261	111,503	19,766	92,156	1,376	224,801
Churchbridge No. 211	47,462	9,845	31,495	2,300	91,102
Clayton No. 333	89,364	16,824	98,887	2,276	207,351
Clinworth No. 230	26,386	10,315	17,784	888	55,373
Coalfields No. 4	56,876	11,390	....	1,092	69,358
Colonsay No. 342	31,565	3,000	....	896	35,461
Connaught No. 457	97,441	13,224	80,093	2,038	192,796
Corman Park No. 344	495,611	90,761	....	13,076	599,448
Cote No. 271	18,956	12,465	32,835	1,680	65,936
Coteau No. 255	68,033	7,743	59,545	1,284	136,605
Coulee No. 136	48,355	11,044	44,693	383	104,475
Craik No. 222	90,926	8,989	39,863	472	140,250
Cupar No. 218	54,297	11,036	65,323	683	131,339
Cut Knife No. 439	67,446	7,687	43,329	1,130	119,592
Cymri No. 36	254,502	14,327	....	1,244	270,073
Deer Forks No. 232	54,526	5,771	12,867	632	73,796
Douglas No. 436	65,942	9,412	49,013	1,273	125,640
Duck Lake No. 463	67,659	16,254	68,099	615	152,627

Grant Payments — *(Continued)*

Grants for rural development (Subvote 3) — *(Continued)*

Grants Recipient	Road Grants	Basic Unconditional Grants	Equalization	Other	Total
Dufferin No. 190	$ 25,596	$ 9,257	$ 21,203	$ 588	$ 56,644
Dundurn No. 314	52,083	3,115	1,610	1,174	57,982
Eagle Creek No. 376	37,819	8,927	68,072	1,284	116,102
Edenwold No. 158	88,500	14,539	....	3,990	107,029
Elcapo No. 154	51,796	9,378	58,945	1,668	121,787
Eldon No. 471	109,646	11,558	....	2,120	123,324
Elfros No. 307	53,615	15,661	62,145	1,576	132,997
Elmsthorpe No. 100	38,097	12,317	71,776	541	122,731
Emerald No. 277	55,497	14,536	61,105	1,548	132,686
Enfield No. 194	53,764	8,523	73,006	1,088	136,381
Enniskillen No. 3	30,932	8,728	....	1,228	40,888
Enterprise No. 142	96,660	11,311	7,541	806	116,318
Estevan No. 5	31,442	18,859	....	2,640	52,941
Excel No. 71	64,483	20,426	48,371	1,460	134,740
Excelsior No. 166	130,423	16,619	69,414	2,106	218,562
Eye Hill No. 382	56,263	8,509	....	1,644	66,416
Eyebrow No. 193	57,194	7,711	46,472	876	112,253
Fertile Belt No. 183	72,604	11,742	5,594	2,398	92,338
Fertile Valley No. 285	47,951	8,441	4,768	770	61,930
Fillmore No. 96	20,924	8,829	45,101	1,008	75,862
Fish Creek No. 402	65,663	8,808	74,959	1,043	150,473
Flett's Springs No. 429	95,324	16,192	35,313	3,181	150,010
Foam Lake No. 276	132,694	18,467	76,277	2,172	229,610
Fox Valley No. 171	46,914	10,140	25,981	1,106	84,141
Francis No. 127	70,260	12,738	14,014	830	97,842
Frenchman Butte No. 501	133,717	22,591	53,736	3,070	213,114
Frontier No. 19	28,602	8,297	53,463	884	91,246
Garden River No. 490	71,760	8,334	73,819	1,262	155,175
Garry No. 245	69,528	9,009	73,352	2,284	154,173
Glen Bain No. 105	51,671	8,860	59,860	1,432	121,823
Glen McPherson No. 46	21,894	4,157	27,116	552	53,719
Glenside No. 377	25,835	8,188	70,634	457	105,114
Golden West No. 95	69,234	12,796	25,455	582	108,067
Good Lake No. 274	67,371	13,333	64,271	788	145,763
Grandview No. 349	38,218	7,386	51,641	....	97,245
Grant No. 372	53,379	7,154	48,809	590	109,932
Grass Lake No. 381	66,271	12,322	25,465	1,404	105,462
Grassy Creek No. 78	38,144	6,463	35,506	1,032	81,145
Gravelbourg No. 104	54,964	12,806	48,080	1,340	117,190
Grayson No. 184	46,015	14,977	34,904	1,762	97,658
Great Bend No. 405	53,264	8,138	55,255	1,332	117,989
Griffin No. 66	64,631	16,930	20,839	1,188	103,588
Gull Lake No. 139	55,701	7,858	6,030	776	70,365
Happy Valley No. 10	11,112	8,413	16,950	279	36,754
Happyland No. 231	48,455	13,043	57,523	1,134	120,155
Harris No. 316	68,198	7,072	46,874	604	122,748
Hart Butte No. 11	147,383	8,898	....	968	157,249
Hazel Dell No. 335	87,001	18,975	83,799	1,070	190,845
Hazelwood No. 94	104,275	7,637	54,033	615	166,560
Heart's Hill No. 352	108,506	12,226	4,603	507	125,842
Hillsborough No. 132	5,470	3,000	17,377	....	25,847
Hillsdale No. 440	62,047	9,163	49,776	1,398	122,384
Hoodoo No. 401	91,601	16,319	29,561	1,748	139,229
Hudson Bay No. 394	48,448	26,005	75,117	4,300	153,870
Humboldt No. 370	66,756	10,688	45,529	....	122,973
Huron No. 223	94,651	6,647	27,289	1,045	129,632
Indian Head No. 156	60,610	9,003	34,633	1,204	105,450
Insinger No. 275	42,779	8,460	58,659	1,564	111,462
Invergordon No. 430	93,839	22,628	74,356	899	191,722
Invermay No. 305	62,294	9,775	78,461	1,454	151,984
Ituna Bon Accord No. 246	36,692	11,194	47,807	2,302	97,995
Kellross No. 247	72,324	10,006	65,136	845	148,311
Kelvington No. 366	86,952	9,828	75,392	1,290	173,462
Key West No. 70	68,638	13,755	80,494	600	163,487
Keys No. 303	80,102	12,530	55,188	604	148,424
Kindersley No. 290	139,627	19,396	....	2,560	161,583
King George No. 256	43,734	5,814	34,185	580	84,313
Kingsley No. 124	71,006	11,277	23,254	1,383	106,920
Kinistino No. 459	194,199	14,599	113,063	3,358	325,219

Grant Payments — *(Continued)*

Grants for rural development (Subvote 3) — *(Continued)*

Grants Recipient	Road Grants	Basic Unconditional Grants	Equalization	Other	Total
Kutawa No. 278	39,745	5,429	42,067	447	87,688
Lac Pelletier No. 107	36,528	10,571	45,116	1,054	93,269
Lacadena No. 228	50,249	26,737	16,122	968	94,076
Laird No. 404	54,827	10,957	60,882	2,528	129,194
Lajord No. 128	21,036	41,520	....	....	62,556
Lake Alma No. 8	41,736	12,337	38,732	507	93,312
Lake Johnston No. 102	19,392	8,987	50,331	706	79,416
Lake Lenore No. 399	70,955	9,073	60,584	1,746	142,358
Lake of the Rivers No. 72	56,185	7,278	42,666	1,090	107,219
Lakeland No. 521	28,177	3,438	....	495	32,110
Lakeside No. 338	90,258	10,090	74,537	2,053	176,938
Lakeview No. 337	66,875	16,101	80,922	1,758	165,656
Langenburg No. 181	60,242	6,541	8,047	2,020	76,850
Last Mountain Valley No. 250	65,400	9,157	63,406	1,020	138,983
Laurier No. 38	43,761	7,556	20,780	1,174	73,271
Lawtonia No. 135	58,954	8,247	65,435	1,780	134,416
Leask No. 464	131,017	15,022	105,349	2,154	253,542
Leroy No. 339	76,132	11,700	76,466	1,834	166,132
Lipton No. 217	72,193	9,256	58,024	1,422	140,895
Livingston No. 331	274,031	8,590	62,041	608	345,270
Lomond No. 37	85,997	9,252	....	477	95,726
Lone Tree No. 18	4,326	5,847	50,559	598	61,330
Longlaketon No. 219	105,190	13,232	110,889	1,072	230,383
Loon Lake No. 561	48,078	14,763	86,247	1,984	151,072
Loreburn No. 254	25,447	9,581	4,160	485	39,673
Lost River No. 313	69,119	4,327	22,763	323	96,532
Lumsden No. 189	139,574	10,552	49,979	2,532	202,637
Manitou Lake No. 442	106,961	10,633	29,217	1,543	148,354
Mankota No. 45	76,471	14,665	75,525	1,356	168,017
Maple Bush No. 224	41,909	6,621	57,733	638	106,901
Maple Creek No. 111	105,871	14,748	108,989	2,652	232,260
Mariposa No. 350	18,069	6,147	25,493	383	50,092
Marquis No. 191	48,298	16,778	50,313	454	115,843
Marriott No. 317	48,523	8,047	47,443	631	104,644
Martin No. 122	71,099	6,462	18,970	972	97,503
Maryfield No. 91	45,463	8,181	37,388	1,166	92,198
Mayfield No. 406	49,927	6,930	21,188	580	78,625
McCraney No. 282	68,936	8,776	65,174	1,276	144,162
McKillop No. 220	27,746	30,676	18,737	1,294	78,453
McLeod No. 185	38,115	10,797	54,542	796	104,250
Meadow Lake No. 588	67,552	18,938	163,368	4,858	254,716
Medstead No. 497	77,555	8,293	79,599	1,724	167,171
Meeting Lake No. 466	170,961	18,737	72,108	1,530	263,336
Meota No. 468	24,728	42,655	18,529	873	86,785
Mervin No. 499	56,089	46,801	114,766	2,522	220,178
Milden No. 286	46,053	8,672	....	862	55,587
Milton No. 292	32,617	6,582	35,963	678	75,840
Miry Creek No. 229	65,940	11,835	33,608	1,210	112,593
Monet No. 257	39,867	10,830	....	1,736	52,433
Montmartre No. 126	35,352	15,492	40,792	1,612	93,248
Montrose No. 315	29,418	5,487	28,510	699	64,114
Moose Creek No. 33	29,836	8,729	....	500	39,065
Moose Jaw No. 161	33,076	6,677	....	3,145	42,898
Moose Mountain No. 63	30,483	10,254	18,522	1,115	60,374
Moose Range No. 486	157,314	16,746	122,794	3,324	300,178
Moosomin No. 121	72,039	6,663	....	1,272	79,974
Morris No. 312	65,393	6,152	12,583	1,236	85,364
Morse No. 165	75,216	11,175	57,521	663	144,575
Mount Hope No. 279	60,674	12,508	86,888	1,712	161,782
Mount Pleasant No. 2	78,820	9,734	....	1,140	89,694
Mountain View No. 318	47,955	7,441	....	480	55,876
Newcombe No. 260	41,747	8,977	34,884	938	86,546
Nipawin No. 487	125,230	14,660	90,155	3,194	233,239
North Battleford No. 437	15,390	8,829	8,575	1,075	33,869
North Qu'Appelle No. 187	44,320	18,173	....	1,512	64,005
Norton No. 69	43,727	7,678	57,629	874	109,908
Oakdale No. 320	82,980	11,784	....	972	95,736
Old Post No. 43	27,562	13,092	107,670	1,374	149,698
Orkney No. 244	62,966	11,123	34,420	4,288	112,797

Grant Payments — *(Continued)*

Grants for rural development (Subvote 3) — *(Continued)*

Grants Recipient	Road Grants	Basic Unconditional Grants	Equalization	Other	Total
Paddockwood No. 520	75,246	14,705	92,557	1,117	183,625
Parkdale No. 498	130,138	21,721	79,917	....	231,776
Paynton No. 470	30,222	5,043	21,957	787	58,009
Pense No. 160	94,375	8,580	....	1,230	104,185
Perdue No. 346	76,380	7,620	37,471	1,131	122,602
Piapot No. 110	121,644	12,685	86,705	450	221,484
Pinto Creek No. 75	35,509	9,014	82,083	319	126,925
Pittville No. 169	37,083	9,098	69,921	356	116,458
Pleasant Valley No. 288	31,426	14,330	35,652	....	81,408
Pleasantdale No. 398	55,832	15,294	62,427	2,731	136,284
Ponass Lake No. 367	102,279	11,880	85,686	1,847	201,692
Poplar Valley No. 12	41,213	7,195	72,815	750	121,973
Porcupine No. 395	275,718	22,854	145,698	3,206	447,476
Prairie No. 408	70,028	7,878	60,514	190	138,610
Prairie Rose No. 309	574,096	6,967	38,822	1,084	620,969
Prairiedale No. 321	84,168	6,452	....	402	91,022
Preeceville No. 334	126,036	28,157	128,138	3,164	285,495
Prince Albert No. 461	83,621	12,608	17,709	7,100	121,038
Progress No. 351	312,100	9,400	28,905	1,082	351,487
Reciprocity No. 32	52,341	9,656	....	1,250	63,247
Redberry No. 435	88,205	13,071	128,412	1,434	231,122
Redburn No. 130	77,098	9,625	2,321	630	89,674
Reford No. 379	60,695	8,049	49,880	1,122	119,746
Reno No. 51	335,617	12,111	95,808	594	444,130
Riverside No. 168	49,651	14,018	....	677	64,346
Rocanville No. 151	66,276	4,415	....	1,522	72,213
Rodgers No. 133	387,607	8,746	41,193	306	437,852
Rosedale No. 283	78,789	10,528	89,544	1,214	180,075
Rosemount No. 378	41,931	5,437	36,112	....	83,480
Rosthern No. 403	131,705	27,751	51,569	3,940	214,965
Round Hill No. 467	100,518	8,256	74,979	....	183,753
Round Valley No. 410	62,807	7,426	22,978	1,208	94,419
Rudy No. 284	10,343	8,292	56,583	978	76,196
Saltcoats No. 213	67,123	9,603	48,946	2,110	127,782
Sarnia No. 221	102,835	16,304	85,783	926	205,848
Saskatchewan Landing No. 167	43,162	7,911	29,000	46	80,119
Sasman No. 336	38,053	40,384	100,435	1,372	180,244
Scott No. 98	40,951	12,947	55,336	842	110,076
Senlac No. 411	48,177	7,048	35,474	912	91,611
Shamrock No. 134	33,268	5,845	48,514	412	88,039
Shellbrook No. 493	136,946	27,286	98,993	4,012	267,237
Sherwood No. 159	294,113	13,850	....	2,536	310,499
Silverwood No. 123	68,307	14,056	....	1,670	84,033
Sliding Hills No. 273	68,904	20,737	72,469	2,014	164,124
Snipe Lake No. 259	47,112	18,288	....	1,848	67,248
Souris Valley No. 7	27,181	14,971	45,009	525	87,686
South Qu'Appelle No. 157	28,455	19,355	49,572	1,167	98,549
Spalding No. 368	78,493	12,188	85,249	1,838	177,768
Spiritwood No. 496	157,194	17,514	150,168	2,341	327,217
Spy Hill No. 152	43,179	3,000	....	1,348	47,527
St. Andrews No. 287	56,149	9,634	....	1,408	67,191
St. Louis No. 431	61,956	26,843	71,037	1,310	161,146
St. Peter No. 369	77,495	13,899	98,607	1,298	191,299
St. Philips No. 301	43,373	6,135	41,416	486	91,410
Stanley No. 215	69,282	16,849	60,286	1,930	148,347
Star City No. 428	85,081	10,911	42,949	3,583	142,524
Stonehenge No. 73	40,970	15,978	75,811	1,440	134,199
Storthoaks No. 31	32,403	13,630	37,276	568	83,877
Surprise Valley No. 9	53,459	5,665	38,639	732	98,495
Sutton No. 103	50,105	11,704	66,110	946	128,865
Swift Current No. 137	42,015	21,485	....	1,801	65,301
Tecumseh No. 65	52,562	7,551	....	996	61,109
Terrell No. 101	70,071	11,458	88,557	8,500	178,586
The Gap No. 39	50,488	6,196	34,997	878	92,559
Three Lakes No. 400	88,665	10,685	72,594	1,816	173,760
Tisdale No. 427	55,423	26,021	46,863	2,802	131,109
Torch River No. 488	207,479	38,259	180,144	927	426,809
Touchwood No. 248	47,418	7,651	62,115	511	117,695
Tramping Lake No. 380	17,358	6,447	33,390	368	57,563

Grant Payments — *(Continued)*

Grants for rural development (Subvote 3) — *(Concluded)*

Grants Recipient	Road Grants	Basic Unconditional Grants	Equalization	Other	Total
Tullymet No. 216	38,962	6,234	31,516	688	77,400
Turtle River No. 469	202,789	8,622	44,097	1,000	256,508
Usborne No. 310	134,914	4,270	1,090	1,340	141,614
Val Marie No. 17	37,919	13,760	24,038	1,340	77,057
Vanscoy No. 345	83,598	4,980	....	4,530	93,108
Victory No. 226	29,223	13,697	44,409	1,258	88,587
Viscount No. 341	56,743	5,120	1,253	1,352	64,468
Wallace No. 243	66,456	11,370	37,845	2,376	118,047
Walpole No. 92	75,531	9,364	15,674	1,406	101,975
Waverley No. 44	69,010	9,347	99,505	1,036	178,898
Wawken No. 93	33,582	7,036	17,822	1,608	60,048
Webb No. 138	59,870	10,304	47,186	1,108	118,468
Wellington No. 97	45,211	8,005	27,042	....	80,258
Weyburn No. 67	36,054	19,620	8,902	2,260	66,836
Wheatlands No. 163	24,951	7,746	24,142	292	57,131
Whiska Creek No. 106	74,929	9,698	68,062	1,206	153,895
White Valley No. 49	191,835	15,721	109,685	1,448	318,689
Willner No. 253	19,874	7,243	35,928	916	63,961
Willow Bunch No. 42	89,479	18,619	84,609	605	193,312
Willow Creek No. 458	60,336	23,260	71,031	3,652	158,279
Willowdale No. 153	48,554	9,724	37,770	1,167	97,215
Wilton No. 472	386,221	26,569	....	3,844	416,634
Winslow No. 319	28,331	11,829	....	1,166	41,326
Wise Creek No. 77	50,385	5,450	38,086	792	94,713
Wolseley No. 155	19,518	13,832	62,338	632	96,320
Wolverine No. 340	48,515	5,227	9,335	867	63,944
Wood Creek No. 281	28,902	7,556	48,901	774	86,133
Wood River No. 74	40,998	10,501	93,992	1,148	146,639
Wreford No. 280	38,461	6,228	47,811	662	93,162
Beatty, Village of	7,930	....	....	....	7,930
Broadview, Town of	10,693	....	....	....	10,693
Canora, Town of	8,544	....	....	....	8,544
Davidson, Town of	9,689	....	....	....	9,689
Lanigan, Town of	65,956	....	....	....	65,956
Lloydminster, City of	180,995	....	....	....	180,995
Lumsden, Town of	6,436	....	....	....	6,436
Middle Lake, Village of	10,130	....	....	....	10,130
Ogema, Town of	10,074	....	....	....	10,074
Receiver General for Canada — Indian and Northern Affairs	16,693	....	....	....	16,693
Rouleau, Town of	10,132	....	....	....	10,132
Rural Municipal Administrators Association of Saskatchewan	....	....	....	5,000	5,000
Saskatchewan Association of Rural Municipalities	....	....	....	6,000	6,000
Saskatchewan Women's Institute	....	....	....	10,000	10,000
Saskatchewan 4-H Council Inc.	....	....	....	10,000	10,000
Saskatoon, City of	55,960	....	....	....	55,960
Weyburn, City of	9,769	....	....	....	9,769
Payees Under $5,000	89,548	....	....	700	90,248
Total	**$22,748,894**	**$3,622,254**	**$13,637,250**	**$451,602**	**$40,460,000**

Assistance to general interests or purposes (Subvote 24)

Battlefords Exhibition Association	$	7,500
District No. 01 Agricultural Development and Diversification Board		17,100
District No. 02 Agricultural Development and Diversification Board		12,225
District No. 03 Agricultural Development and Diversification Board		16,667
District No. 04 Agricultural Development and Diversification Board		15,055
District No. 04 Joint Committee		5,055
District No. 05 Agricultural Development and Diversification Board		14,804
District No. 07 Agricultural Development and Diversification Board		23,110
District No. 08 Agricultural Development and Diversification Board		27,962
District No. 09 Agricultural Development and Diversification Board		10,000
District No. 09 Joint Committee		11,104
District No. 10 Agricultural Development and Diversification Board		15,685
District No. 11 Agricultural Development and Diversification Board		7,000
District No. 12 Agricultural Development and Diversification Board		6,575
District No. 13 Agricultural Development and Diversification Board		19,663

Grant Payments — *(Concluded)*

Assistance to general interests or purposes (Subvote 24) — *(Concluded)*

District No. 14 Agricultural Development and Diversification Board	21,449
District No. 15 Agricultural Development and Diversification Board	12,919
District No. 16 Agricultural Development and Diversification Board	23,084
District No. 17 Agricultural Development and Diversification Board	12,330
District No. 18 Agricultural Development and Diversification Board	6,000
District No. 19 Agricultural Development and Diversification Board	11,205
District No. 19 Joint Committee	6,495
District No. 20 Agricultural Development and Diversification Board	5,000
District No. 20 Joint Rat Committee	5,904
District No. 21 Agricultural Development and Diversification Board	13,028
District No. 22 Agricultural Development and Diversification Board	21,107
District No. 23 Agricultural Development and Diversification Board	13,654
District No. 24 Agricultural Development and Diversification Board	9,000
District No. 24 Joint Committee	7,005
District No. 25 Agricultural Development and Diversification Board	6,647
District No. 26 Agricultural Development and Diversification Board	10,459
District No. 27 Agricultural Development and Diversification Board	12,591
District No. 28 Agricultural Development and Diversification Board	9,994
District No. 29 Agricultural Development and Diversification Board	11,149
District No. 30 Agricultural Development and Diversification Board	8,000
District No. 31 Agricultural Development and Diversification Board	10,249
District No. 32 Agricultural Development and Diversification Board	7,000
District No. 32 Agriculture Extension Board	6,630
District No. 33 Agricultural Development and Diversification Board	5,000
District No. 33 Rat Eradication Program	7,941
District No. 34 Agricultural Development and Diversification Board	13,595
District No. 35 Agricultural Development and Diversification Board	13,675
District No. 36 Agricultural Development and Diversification Board	9,259
District No. 37 Agricultural Development and Diversification Board	13,462
District No. 38 Agricultural Development and Diversification Board	5,000
District No. 38 Joint Committee	5,917
District No. 39 Agricultural Development and Diversification Board	12,190
District No. 40 Agricultural Development and Diversification Board	14,829
District No. 41 Agricultural Development and Diversification Board	15,065
District No. 42 Agricultural Development and Diversification Board	8,118
District No. 43 Agricultural Development and Diversification Board	11,031
Estevan Exhibition Association Inc.	7,500
Indian Head Agricultural Development and Diversification Board No. 6	13,787
Melfort Agricultural Society	7,500
Moose Jaw Exhibition Co. Ltd.	7,500
Nipawin Exhibition Association Inc.	7,500
Prince Albert Exhibition Association	7,500
Weyburn Agricultural Society	7,500
Yorkton Agricultural and Industrial Exhibition Association Ltd.	7,500
Payees under $5,000	230,202
	$ 891,975

Grants under the 4-H Program (Subvote 25)

Saskatchewan 4-H Council Inc.	**$ 271,000**

Personal Services

Listed are individuals (excluding unionized employees) who received payments for salaries, wages, honorariums, etc. which total $2,500 or more.

Anderson, Ernest A.	$ 82,737
Antonio, Walter	71,487
Babcock, John W.	81,156
Barber, David Brock	22,949
Barber, Lawrence S.	62,418
Bjorge, Rick D.	56,751
Bogdane, Marie A.	32,574
Boyle, Maureen P.	50,139
Braaten, Sandra T.	34,908
Brown, Fred Harold	62,418
Campbell, Brian D.	51,687
Carles, Robert J.	63,323
Champagne, Bradley J.	54,132
Chaykowski, Larry W.	77,394
Cheesman, Tim A.	59,741
Christopher, Donald D.	62,418
Coward, William R.	53,516
Crowe, Terence T.	66,792
Dessouki, Ezzat	56,847
Donald, Robert M.	64,167
Dudar, Terry N.	62,418
Edwards, Ron J.	42,891
Ellis, Harold B.	19,925
Engel, Kenneth	71,241
Fowlie, Sharon G.	35,619
Getzlaf, Raymond M.	50,046
Gilbey, Rod	35,441
Good, Trent L.	64,772
Griffin, D. Grant	55,866
Haase, Gregory R.	65,036
Harder, Rodney D.	50,046
Hardy, Neal H.	21,356
Heebner, Mark W.	55,866
Henley, William T.	56,094
Johnson, Larry E.	76,488
Kenville, Daphne S.	28,503

Personal Services — *(Concluded)*

Kesslar, Ronald J.	102,847
Korinetz, Ronnild J.	50,046
Kreba, Gerald S.	62,418
Lauder, Alexander	81,111
Leibel, Ralph E. A.	45,858
Leigh, Richard	44,289
Lucas, Aaron S.	9,313
MacFarlane, D. Craig	57,489
Maksymiw, Elaine	11,618
Manley, Walter T.	58,353
Mason, Robert Douglas	59,307
Mayer, Beverley J.	28,466
McIntosh, Deanna	22,515
McKnight, Kenneth	51,687
McNair, Douglas	41,566
Morcom, Douglas R.	62,418
Mouland, John Larry	66,792
Orthner, Kathy M.	11,235
Parisien, Gloria L.	66,586
Parker, Thomas Garry	63,690
Peter, Kathleen J.	26,376
Prebushewski, Andy	15,125
Reader, William H.	96,970
Richter, Daryl A.	44,667
Riddoch, Loretta	16,756
Ronahan, Gloria	41,030
Schaan, Allan N.	54,039
Schmidt, Dennis P.	53,799
Schmidt, James J.	55,866
Shukin, Paul P.	59,325
Sitter, Ronald F. J.	42,849
Snodgrass, Lowell T.	54,741
Swann, Ian W.	54,741
Talbot, Lloyd D.	81,651
Thurston, Richard W.	52,578
Tillmanns, Ralph R.	52,578
Undseth, Glen R.	90,186
Webster, Dennis E.	40,839
White, Norman L.	66,792
Yee, Edward J.	62,418

Ministers' Travel

Cunningham, Hon. Darrel	$	256
Devine, Hon. Donald Grant		5,734
Hardy, Hon. Neal H.		21,424

Other Payments

Listed are payees who received $20,000 or more for purposes other than grants or personal services, for example: rent, advertising, contracts, equipment, office supplies.

Aallcann Wood Suppliers Inc.	$	23,784
Bassingthwaite, Neil R.		20,057
Bert, John		26,450
Cook's Insurance Ltd.		22,801
Cummins Mid-Canada Ltd.		31,145
Dome Media Buying Services Ltd.		63,966
Education Services		246,380
Evans, Melvin		32,790
Federated Co-operatives Ltd.		80,889
Information Systems Management Corporation		939,899
Mankota Stockmen's Weigh Co. Ltd.		22,100
Midwest Litho Inc.		109,695
Nagy, Gerald		27,400
Newfield Seeds Ltd.		59,261
Peak Management Inc.		52,504
Pioneer Grain Company, Limited		43,594
Pitney Bowes of Canada Ltd.		22,602
PN Feeds		52,476
Rural Municipality of:		
Bjorkdale No. 426		22,188
Glenside No. 377		20,741
Good Lake No. 274		23,696
Insinger No. 275		20,893
Lacadena No. 228		25,099
Livingston No. 331		25,255
Mankota No. 45		20,235
Maple Bush No. 224		20,949
Moose Range No. 486		23,530
Parkdale No. 498		29,840
Round Hill No. 467		24,553
Victory No. 226		80,901
Saskatchewan Institute of Agrologists		22,415
Saskatchewan Property Management Corporation		3,274,852
Saskatchewan Research Council		45,136
Saskatchewan Wheat Pool		40,514
SaskPower Corporation		93,849
SaskTel		973,925
Smail Communications		46,349
Smokey Burn Ag Air Ltd.		35,535
Software 2000 Inc.		268,519
Success Office Systems		68,115
Swift Current Agricultural and Exhibition Association		24,000
Toshiba of Canada Ltd.		32,465
TTL Computer Concepts Inc.		40,276
Valley End Char Ranch		38,975
Wire Rope Industries Ltd.		63,582

Rural Development — Capital

Community Pasture Development (Subvote 2)

Objective

To provide capital facilities for community pasture operations.

Program Administration

This program develops Crown owned pasture land in the following areas: additional water development, additional fencing to enhance forage management, and major renovation of aging facilities. Livestock producers put livestock in Crown-operated pastures for a rental fee.

Acquisition of Land and Improvements (Subvote 3)

Objective

To purchase land for community pasture operations.

Program Administration

This program provides for purchasing pasture land, as part of the Provincial Community Pasture Program, which accepts applications from livestock producers to put livestock in Crown-operated pastures.

Rural Development — Capital

(thousands of dollars)

Subvote	Personal Services		Supplies & Services	Advertising	Travel	Contractual Services	Grants	Purchase of Equipment & Other Assets	Other Expenditures	Total
	General	Extraordinary								
2 Community Pasture Development	$ 5	$	$ 34	$	$	$ 18	$	$ 285	$	$ 342
3 Acquisition of Land and Improvements	....	....	....	....	....	....	....	....	....	....
Total	**$ 5**	**$ ....**	**$ 34**	**$ ....**	**$ ....**	**$ 18**	**$ ....**	**$ 285**	**$ ....**	**$ 342**

Other Payments

Listed are payees who received $20,000 or more for purposes other than grants or personal services, for example: rent, advertising, contracts, equipment, office supplies.

J. Wright Construction Ltd.	$ 56,400
Newfield Seeds Ltd.	25,390
Nordic Industries (1979) Ltd.	23,909
Smeaton Forest Products Inc.	24,120

Saskatchewan Crop Insurance Corporation

The Corporation's mandate is to provide Saskatchewan farm producers with insurance on crop production and commodity prices.

Payment to the Saskatchewan Crop Insurance Corporation — Net Operating Grant (Subvote 1)

Objective

To provide Saskatchewan farm producers with insurance on crop production and commodity prices provided under the Crop Insurance Program and Gross Revenue Insurance Program (GRIP).

Program Administration

This program provides an insurance program for the Saskatchewan farming community for crop loss due to natural causes and a market price guarantee on their commodities. This includes gathering and compiling crop yields, insurance coverages and premiums, calculating individual yield-loss and revenue shortfall, and maintaining contact with the Board of the Saskatchewan Crop Insurance Corporation, Federal Government and Provincial Government.

Payment to the Saskatchewan Crop Insurance Corporation for financing costs (Subvote 4)

Objective

To provide for interest costs on short and long debt requirements of the Saskatchewan Crop Insurance Program.

Program Administration

This program provides debt costs for the provincial crop reinsurance fund and the Saskatchewan Crop Insurance Program interim cash requirements.

Payment to the Saskatchewan Crop Insurance Corporation for provincial share of crop insurance premiums (Subvote 5)

Objective

To provide the provincial share of crop insurance premiums in accordance with the Canada-Saskatchewan Crop Insurance Agreement, which provides Saskatchewan producers with a comprehensive insurance for crop loss due to natural causes.

Program Administration

This program provides the Saskatchewan Crop Insurance Fund with the Provincial Government's portion, which is 25% of the total crop insurance premium.

Payment to the Canada-Saskatchewan Waterfowl Crop Damage Compensation Program Fund (Subvote 2)

Objective

To compensate Saskatchewan farmers for loss due to damage to unharvested crops caused by migratory waterfowl.

Program Administration

This program provides information in order to compensate farmers for damage caused by waterfowl. This is done by gathering and calculating crop loss damage and by coordinating effort and information with the Wildlife Branch and producers.

Saskatchewan Crop Insurance Corporation

(thousands of dollars)

Subvote	Personal Services		Supplies & Services	Advertising	Travel	Contractual Services	Grants	Purchase of Equipment & Other Assets	Other Expenditures	Total
	General	Extraordinary								
1 Payment to the Saskatchewan Crop Insurance Corporation — Net Operating Grant	$	$	$	$	$	$	$ 31,201	$	$	$ 31,201
4 Payment to the Saskatchewan Crop Insurance Corporation for financing costs	....	....	....	....	....	....	15,048	....	....	15,048
5 Payment to the Saskatchewan Crop Insurance Corporation for provincial share of crop insurance premiums	....	....	....	....	....	....	38,464	....	....	38,464
2 Payment to the Canada-Saskatchewan Waterfowl Crop Damage Compensation Program Fund	....	....	....	....	....	....	750	....	....	750
3 Members of the Executive Council (Statutory)	4	....	....	....	....	....	....	....	....	4
Total	**$ 4**	**$ ....**	**$ ....**	**$ ....**	**$ ....**	**$ ....**	**$ 85,463**	**$ ....**	**$ ....**	**85,467**

Grant payments were distributed as indicatied by discription. No further detail is provided.

Personal Services

Listed are individuals (excluding uinionized employees) who received payments for salaries, wages, honorariums, etc. which total $2,500 or more.

Johnson, Walter	$	4,457

Saskatchewan Municipal Board

Saskatchewan Municipal Board (Subvote 1)

Objective

To provide for the administrative activities and functions of the agency and its working committees.

Program Administration

This program provides administrative support and delivery of services including clerical support, system analysis, budget preparation and overview of expenditures. It also provides consultations in debt issues, utiltity rates and financial advice to urban and rural municipalities, school divisions and union hospitals and reviews applications for alteration of boundaries when affected municipalities cannot reach an agreement.

The Board of Revenue Commissioners is an administrative tribunal which hears appeals concerning monies claimed to be due and payable to the Crown.

Planning Appeals Committee (Subvote 2)

Objective

To hear and determine appeals on matters of municipal planning and development.

Program Administration

This program conducts appeals throughout the Province, arising from disputed local decisions regarding municipal planning and development. Parties to the appeal are given an opportunity to present evidence and arguments; and written decisions are delivered by the Committee.

Assessment Appeals Committee (Subvote 3)

Objective

To hear appeals and render decisions on appeals from the local court of revision and to adjudicate school levies at the request of the Minister.

Program Administration

This program considers appeals throughout the Province arising from local court of revision, which includes appeals regarding local improvement tax special assessments, and adjudicates on the apportionment of school levies when requested by the Minister of Education. Parties to the appeal are given an opportunity to present evidence and arguments, and written decisions are delivered by the Committee.

Saskatchewan Municipal Board

(thousands of dollars)

Subvote	Personal Services		Supplies & Services	Advertising	Travel	Contractual Services	Grants	Purchase of Equipment & Other Assets	Other Expenditures	Total
	General	Extraordinary								
1 Saskatchewan Municipal Board	$ 534	$	$ 73	$ 1	$ 7	$ 2	$	$ 34	$	$ 651
2 Planning Appeals Committee	58	....	....	....	1	....	....	....	....	59
3 Assessment Appeals Committee	164	....	....	....	8	....	....	....	....	172
Total	**$ 756**	**$ 0**	**$ 73**	**$ 1**	**$ 16**	**$ 2**	**$ 0**	**$ 34**	**$ 0**	**$ 882**

Personal Services

Listed are individuals (excluding unionized employees) who received payments for salaries, wages, honorariums, etc. which total $2,500 or more.

Abel, Donald	$ 58,187	McNamee, B. Graham	74,601
Birkbeck, Larry W.	59,710	Pass, John Stanley	63,320
Eifler, Wanda	61,921	Perry, James N.	3,410
Fieldgate, Archie M.	33,990	Staff, Wilma	57,961
Fry, Barry H.	53,259	Stamatinos, Janet M.	32,202
Gallagher, Bruce	34,073	Turanich, Marilyn C.	43,256
Mackie, Kenneth Edwin	60,309	Wellman, H. E.	2,970

Other Payments

Listed are payees who received $20,000 or more for purposes other than grants or personal services, for example: rent, advertising, contracts, equipment, office supplies.

Saskatchewan Property Management Corporation	$ 48,060
Software 2000 Inc.	35,261

Saskatchewan Property Management Corporation

Payments to Saskatchewan Property Management Corporation for the provision of central services (Subvote 1)

Objective

To provide central services to government for purchasing, disposal of excess assets and management of the visual presentation of Government.

Program Administration

Saskatchewan Property Management Corporation provides a centralized purchasing program on behalf of all Government departments, agencies and commissions. This includes the tendering function and issuance of purchase orders. It also accumulates and sells all assets no longer required by Government. It also provides for a portion of the cost of surveys, mapping and land database systems relating to statutory requirements and provides assurances of appropriate visual presentation of Government.

Payments to Saskatchewan Property Management Corporation for the Fair Share Saskatchewan Project (Subvote 3)

Objective

To administer the Fair Share Saskatchewan Project.

Program Administration

This program provides the administration services and coordination of the Fair Share Saskatchewan Project including community identification, consultation and advertising costs.

Grant Payments

All expenditures paid from this vote were grants to the Saskatchewan Property Management Corporation

Payments to Saskatchewan Property Management Corporation for the provision of central services (Subvote 1)	**$ 1,401,800**
Payments to Saskatchewan Property Management Corporation for the Fair Share Saskatchewan Project (Subvote 3)	**$ 4,633,800**

Saskatchewan Research Council

Grant to Saskatchewan Research Council (Subvote 1)

Objective

To apply science and technology for the economic development of Saskatchewan in an environmentally responsible manner.

Program Administration

This program is accomplished through expertise, capabilities and facilities of Saskatchewan Research Council working with sectors in the provincial economy; by identifying, developing, adapting, demonstrating, and transferring diversified scientific and technological solutions, applications and services to our over 2,000 clients each year (about 1,700 are small and medium size businesses).

Grant Payments

All expenditures paid from this vote were grants to the Saskatchewan Research Council.

Grant to Saskatchewan Research Council (Subvote 1)	**$ 6,557,000**

Saskatchewan Water Corporation

Payment to the Saskatchewan Water Corporation — Net Operating Grant (Subvote 1)

Objective

To manage, administer, develop, control and protect the water and related land resources of Saskatchewan.

Program Administration

Major activities of the Saskatchewan Water Corporation include operation of major provincial river systems and reservoirs, regulation of water allocations, development of basin framework plans, administration of water-related complaints, provision of water-related information and communication, technical and engineering support to municipal water utilities and technical, engineering, design, construction and administrative support for water-based economic development projects.

Payment to the Saskatchewan Water Corporation for flood control and drainage programs (Capital) (Subvote 2)

Objective

To develop and construct orderly solutions to water control problems with emphasis on multi-use projects.

Program Administration

This program provides administrative, engineering and project management support to local government organizations to solve rural and urban water control problems within the context of basin framework plans. Emphasis is to cost-effectively reduce flooding of productive farm land and reduce flood damage in rural and urban areas. Multi-use projects which also support urban water supply, irrigation, wildlife habitat development or sewage effluent disposal are encouraged.

Grant Payments

All expenditures paid from this vote were grants to the Saskatchewan Water Corporation.

Payment to the Saskatchewan Water Corporation — Net Operating Grant (Subvote 1)....	**$ 5,021,000**
Payment to the Saskatchewan Water Corporation for flood control and drainage programs (Capital) (Subvote 2)........	**$ 3,150,000**

Seniors' Secretariat

Seniors' Secretariat (Subvote 1)

Objective

To service as a central coordinator in Government for seniors' issues.

Program Administration

This program acts as a contact for seniors with the Government. It develops, coordinates, promotes and implements policies and programs related to seniors and provides staff support to the Senior Citizens' Provincial Council.

Grants for Senior Citizens' Services (Subvote 3)

Objective

To provide operating grants to cover a broad range of activities for the benefit of seniors in the community.

Program Administration

This program provides senior activity centres and two provincial seniors' organizations with assistance for the ongoing administrative and maintenance costs of buildings and programs. To qualify for a grant, a seniors' group must be incorporated as a non-profit corporation or cooperative and must meet grant eligibility criteria established by the Seniors' Secretariat.

Grants pursuant to The Senior Citizens' Heritage Program Act (Statutory) (Subvote 6)

Objective

To provide unconditional grants to low and middle income seniors.

Program Administration

This program provides an annual grant to seniors age 65 or older. The amount of the grant depends on a seniors' income, marital status and place of residence.

Saskatchewan Income Plan — Senior Citizens' Benefits (Subvote 4)

Objective

To provide financial benefits to seniors who have little or no income other than the federal Old Age Security Pension and Guaranteed Income Supplement.

Program Administration

This program pays monthly benefits to seniors who are 65 years of age or older. No application is required to receive payments. Benefits are determined by marital status, place of residence and the amount of guaranteed income supplement a pensioner receives.

Seniors' Secretariat

(thousands of dollars)

Subvote	Personal Services General	Personal Services Extraordinary	Supplies & Services	Advertising	Travel	Contractual Services	Grants	Purchase of Equipment & Other Assets	Other Expenditures	Total
1 Seniors' Secretariat	$ 662	$	$ 239	$ 21	$ 28	$ 81	$	$ 72	$	$ 1,103
2 Payments to Saskatchewan Property Management Corporation	....	....	292	....	....	....	....	....	....	292
3 Grants for Senior Citizens' Services	....	....	....	....	....	....	838	....	....	838
6 Grants pursuant to the Senior Citizens' Heritage Program Act (Statutory)		....	....	....	....	....	33,804	....	....	33,804
5 Members of the Executive Council (Statutory)	26	....	....	....	....	....	....	....	....	26
4 Saskatchewan Income Plan — Senior Citizens' Benefits	....	....	....	....	....	....	....	....	12,286	12,286
Total	**$ 688**	**$ ....**	**$ 531**	**$ 21**	**$ 28**	**$ 81**	**$ 34,642**	**$ 72**	**$ 12,286**	**$ 48,349**

Grant Payments

Listed, by program, are grant recipients who received $5,000 or more.

Grants for Senior Citizens' Services (Subvote 3)

Operating Grants:

Cosmo Senior Citizens' Centre Inc.	$ 16,980
Moose Jaw and District Senior Citizens Association Inc.	46,286
Pensioners and Pioneers Organization Branch No. 1	17,520
Regina Senior Citizen's Centre Inc.	68,565
Saskatchewan Seniors Association Inc. Branch No. 4	6,149
Saskatoon Services for Seniors Inc.	7,750
Senior Citizens Service Association of Saskatoon	17,858
Senior Citizens' Services of Regina	7,500
Seniors' University Group Inc.	23,381
Weyburn Kinsmen Senior Citizens Centre Inc.	8,586
Weyburn Wheatland Senior Centre Inc.	15,449
Payees under $5,000	544,364
	$ 780,388

Construction Grants:

Watson New Horizons Club Inc.	$ 9,600
Payees under $5,000	1,738
	$ 11,338

Saskatchewan Seniors' Association Inc.:

Saskatchewan Seniors Association Inc.	**$ 39,600**

Well Information Services for the Elderly:

Payees under $5,000	**$ 6,214**

Grants pursuant to The Senior Citizens' Heritage Program Act (Statutory) (Subvote 6)

Seniors Heritage Grants	**$ 33,804,600**

Personal Services

Listed are individuals (excluding unionized employees) who received payments for salaries, wages, honorariums, etc. which total $2,500 or more.

Carr, Richard W.	$ 59,637
Danchilla, Harold W.	70,143
Dermody, Catherine Rose	54,534
Fuchs, Delphis J.	57,162
Martin, G. Beattie	21,356
Mathieson, Peggy	36,021
Meyer, Susan M.	6,834
Pillipow, Leeann	20,846
Righetti, Brenda M.	76,255
Swan, Herbert J.	4,369

Ministers' Travel

Swan, Herbert J.	$ 1,939

Other Payments

Listed are payees who received $20,000 or more for purposes other than grants or personal services, for example: rent, advertising, contracts, equipment, office supplies.

Information Systems Management Corporation	$ 129.578
LGS Group Inc.	115,931
Saskatchewan Income Plan	12,286,057
Saskatchewan Property Management Corporation	306,368
SaskTel	40,030

Social Services

The Department's mandate is to foster independence of people in need through competent and caring service.

To provide financial assistance and related support services to, and promote the self-reliance of people who cannot maintain their independence. To protect children against abuse, neglect, and abandonment, provide substitute care for children, youth, and families in need, to provide residential, community, and custodial services for youth in conflict with the laws and to promote independent living for persons with mental and physical disabilites.

Child Care (Subvotes 51, 5, 18 and 41)

Objective

To regulate and provide financial assistance to child care facilities.

Program Administration

This program licenses child/day care centres and familly child care homes; monitors and provides support to all licensed facilites; administers the Child Care Subsidy Program which provides financial assistance to help low income families pay child care costs. It also administers various grants to centres and homes to assist with start-up and operational costs, as well as assisting to place special needs children in child care facilities.

Community Living (Subvotes 24, 5 and 27)

Objective

To provide and facilitate community-based support services to assist people with mental or physical disabilities to live and work independently within their own communities.

Program Adminstration

This program provides support services to disabled persons, their families and community based organizations through social work case management services, assistance to agencies and parents in program planning for children and adults who are mentally retarded, consultative and technical services to agencies which service the mentally handicapped, and coordination of community resources.

This program provides short and long term residential care to people who cannot obtain the necessary level of care in their communities and to people requiring specialized residential training and rehabilitation services.

Family Services (Subvotes 50, 5, 7 and 23)

Objective

To promote the well-being of children in need of protection or assistance by offering, wherever appropriate, services that are designed to maintain, support and preserve the family.

Program Administration

This program provides province-wide support services to children requiring protection, families, teens, young parents, child care, and adoption.

It also funds non-government organizations which provide assistance to victims of family violence, a variety of family counselling and support services, and preventative services.

Income Security (Subvotes 4, 7, 28 and 29)

Objective

To provide financial assistance and support services; and to promote the self-reliance of people who have insufficient funds to meet their needs.

Program Administration

This program provides income support services for families and individuals, who for various reasons, including disability, ill health, low income, or unemployment, cannot meet their basic needs. It also supplements the financial resources of low income families with dependent children.

Saskatchewan Employment Centres (Subvotes 29, 7, 54 and 55)

Objective

To provide training and employment opportunities for persons receiving benefits under the Saskatchewan Assistance Plan.

Program Administration

This program provides wage subsidies up to minimum wage with related employee benefits to business, local government and non-profit employers for approved projects; provides grants to non-government organizations for job counselling and work preparation services; assists in providing a wide range of classes in adult basic education and pre-employment skills development; offers courses on job search techniques; offers employment counselling, direct job referral and assistance in resume preparation; and provides workshops to assist in developing a plan for achieving independence.

Young Offenders (Subvotes 56, 5, and 7)

Objective

To provide services to young persons convicted of an offense in accordance with the principles set out in the federal Young Offenders Act.

Program Administration

This program provides youth with secure and open custody facilities, an alternative to the court process for youth who generally have no history of criminal behaviour, increased supervision to young persons who might otherwise remain in custody or reoffend and interim release services for supervision in the community for those who would otherwise be remanded in a detention facility. The program probation services for supervision in the community and counselling for the offender and his family and centres which provide counselling and life skills development and training. It also provides a supervised work assignment as an alternative to probation, a fine or custody.

Administration (Subvotes 1 and 7)

Objective

To provide administrative support systems within the Department to facilitate the delivery of services to our clients.

Program Administration

This program negotiates and administers related federal-provincial cost sharing agreements; assists in the review, evaluation and development of departmental legislation, policies and programs, provides budget and financial management services, computer systems development and maintenance, accommodation, communications, a variety of administrative and support services to the province-wide network of regional offices, provides human resource management and staff development services and provides executive management to the Department.

Payment to the Saskatchewan Legal Aid Commission (Subvote 53)

Objective

To provide legal services where persons and organizations are financially unable to secure services from their own resources.

Program Administration

This program provides legal services to eligible applicants in most but not all criminal matters. Civil law services are generally restricted to Family Law.

Social Services

(thousands of dollars)

Subvote	Personal Services		Supplies & Services	Advertising	Travel	Contractual Services	Grants	Purchase of Equipment & Other Assets	Other Expenditures	Total
	General	Extraordinary								
1 Administration	$ 4,128	$ 99	$ 3,804	$ 45	$ 189	$ 127	$	$ 107	$	$ 8,499
29 Income Security	1,798	2	393	....	27	16	....	5	....	2,241
50 Family Services	2,629	....	233	50	86	92	18	20	8	3,136
51 Child Care	1,186	....	112	....	15	1	....	....	....	1,314
24 Community Living	17,206	4	2,049	2	221	244	....	88	98	19,912
56 Young Offenders	9,697	5	1,468	....	375	230	....	39	112	11,926
7 Regional Operations	24,842	33	1,766	4	1,550	896	....	78	....	29,169
57 Payments to Saskatchewan Property Management Corporation	....	....	13,920	....	....	5	....	....	....	13,925
54 Saskatchewan Works	....	....	....	....	....	....	6,145	....	....	6,145
18 Grants for Child Care	....	....	....	....	....	....	1,628	....	....	1,628
23 Grants for Family Services	....	....	....	....	....	....	7,461	....	....	7,461
27 Grants and Allowances for Community Living	....	....	....	....	....	....	20,071	....	574	20,645
55 Saskatchewan Skills Development Program	....	....	....	....	....	6,004	....	....	....	6,004
41 Allowances for Child Care	....	....	....	....	....	....	....	....	10,555	10,555
5 Children's Services	....	....	859	....	1,402	5,172	....	....	17,200	24,633
53 Payment to the Saskatchewan Legal Aid Commission	....	....	....	....	....	....	7,433	....	....	7,433
3 Members of the Executive Council (Statutory)	37	....	....	....	....	....	....	....	....	37
4 Saskatchewan Assistance Plan	....	....	....	....	....	....	....	....	209,419	209,419
28 Family Income Plan	....	....	....	....	....	....	....	....	5,739	5,739
Total	**$ 61,523**	**$ 143**	**$ 24,604**	**$ 101**	**$ 3,865**	**$ 12,787**	**$ 42,756**	**$ 337**	**$ 243,705**	**$ 389,821**

Grant Payments

Listed, by program, are grant recipients who received $5,000 or more.

Family Services (Subvote 50)

Payees under $5,000	$	**18,396**

Saskatchewan Works (Subvote 54)

Association of West-Central Native Women	$	11,032
Aubichon, Aurele		9,544
Battlefords Boys and Girls Club Inc.		10,812
Bea Fisher Centre Inc.		9,563
Beauval, Northern Village of		17,916
Big River, Town of		9,010
Biggar Golf Club		5,277
Blaine Lake, Town of		5,471
Breault, Harold and Breault, Marianne		9,345
Breti, Peter		5,480
Bright Sand Lake Regional Park Authority		27,029
Broadview, Town of		6,757
Buffalo Narrows, Northern Village of		122,114
Canadian Hostelling Association		8,109
Canadian Mental Health Association		53,576
Carle, Scott and Carle, Susan		19,031
Carlton Trail Regional Park Authority		21,709
Chitek Lake Indian Development Co.		7,956
Churchbridge, Town of		10,802
Circle Project Association Inc.		8,399
Cochin, Resort Village of		7,900
Cole Bay, Northern Hamlet of		23,065
Cornett, Ken		11,686
Cudworth Columbus Society Inc.		9,473
Cumberland House Development Corporation Ltd.		163,567
Disabled of Ile a La Crosse Inc.		18,446
Donais, Leonard		15,907
Dundurn, Town of		7,912
Eastend, Town of		12,029
Elmwood Golf Club		10,575
Elmwood Residences Ltd.		11,638
Esterhazy Regional Park Authority		7,222
Esterhazy, Town of		10,821
Eston Riverside Regional Park Authority		12,321
Exquisite Enterprises Inc. and Harvey Kolodziejak		5,544
Foam Lake, Town of		6,667
Fort Qu'Appelle, Town of		10,331
Gardiner, Rodney		8,597
Hague, Village of		10,982
Hillcrest Sports Centre Inc.		10,575
Hudson Bay Heritage Park		26,036
Hudson Bay, Town of		17,203
Humboldt, Town of		43,988
Ile a La Crosse, Northern Village of		128,004
Jireh Holdings Inc.		6,305
Jubilation Residential Centres Inc.		9,020
Kenny, Frank		5,157
King, Albert		5,135
Kipling, Town of		10,511
La Loche, Northern Village of		151,527
La Ronge Eagle Point Resorts Ltd.		7,530
La Ronge, Town of		13,514
Lac Pelletier Regional Park Authority		7,940
Lesiuk, Steve and Dureaults Allied Sales Ltd.		8,597
Lintlaw, Village of		8,331
Lloydminster Training and Employment Centre Inc.		113,650
Lumsden, Town of		14,298
McNaughton, Larry and McNaughton Dorothy		9,990
Meadow Lake Handicapped Employment Corporation		35,734
Meadow Lake Native Urban Housing Corporation		7,396
Meadow Lake, Town of		18,906
Melville and District Agri-park Association Inc.		6,708
Melville Regional Park Board		5,961
Melville Society for Aid to the Handicapped		28,965
Memorial Lake Regional Park		12,613
Metis Society of Saskatchewan Local 31 Inc.		42,345
Moon Lake Gulf and Country Club Ltd.		10,978
Moose Jaw Diversified Services for the Handicapped Inc.		15,423
Mullen, Bob		7,184
National Dukhobour Heritage Village Inc.		9,006
Native Co-ordinating Council		57,325
Nature Berry Inc.		15,454
Nipawin and District Services to the Handicapped Inc.		8,145
North Central Community Builder's Co-operative Ltd.		90,416
North Central Community Society Inc.		48,572
Northern Settlement — Bear Creek		22,630
Northern Settlement — Garson Lake		22,682
Northway Enterprises Inc.		6,311
Northwest Alcohol and Drug Abuse Centre		51,146
Osler, Town of		6,301
Par Industries Inc.		307,740
Parkland Education Employment Co-ordinating Committee		136,469
Patuanak, Northern Hamlet of		24,375
Pelican Narrows, Northern Village of		22,550
Pelly, Village of		11,509
Pinehouse, Northern Village of		31,409
Porcupine Plain, Town of		9,685
Portage Self Help Group Inc.		22,594
Prairie Employment Program Inc.		77,633
Prince Albert and District Community Service Centre Inc.		509,222
Prince Albert Community Workshop Society Inc.		26,555
Prince Albert, City of and Par Industries Inc.		108,071
Qu'Appelle, Town of		10,295
Quilly Willy Golf Club Inc.		11,942
Rural Municipality of Douglas No. 436		5,238
Rural Municipality of Meadow Lake No. 588		7,695
Rural Municipality of Redberry No. 435		7,208
Rainbow Youth Centre		8,755
Receiver General for Canada — Employment and Immigration		1,252,809
Regina Friendship Centre Corporation		10,069
Regina Plains Museum Inc.		17,995
Regina Work Preparation Center Inc.		378,975

Grant Payments — *(Continued)*

Saskatchewan Works (Subvote 54) — *(Concluded)*

Regional Employment Development Committee Inc.		316,280
Saltcoats, Town of		5,647
Sandy Bay, Northern Village of		35,940
Saskatoon Community Health Unit		12,525
Saskatoon Downtown Business Improvement District		6,157
Saskatoon Downtown Youth Centre Inc.		16,316
Saskatoon Food Bank		22,895
Seed Builders Association Inc.		46,003
Shellbrook, Town of		14,415
Sherwood Forest Country Club (1975) Ltd.		18,029
Silver Lake Regional Park Authority		7,076
Soul's Harbour Mission House Inc.		13,514
South West Employment Project Inc.		55,452
Spiritwood Golf Club Inc.		6,907
Spiritwood, Metis Local 136		10,448
Spiritwood, Town of		10,839
Springside, Town of		9,018
St. George's Anglican Church		5,839
St. George's Hill, Northern Hamlet of		24,391
Stanley Mission, Northern Hamlet of		8,945
Tinker's Enterprises Ltd.		10,512
Tisdale, Town of		7,697
Trail Rite Flatdecks Ltd.		6,008
Urban Youth Council of Prince Albert Inc.		9,071
Victoria Union Hospital Foundation and Par Industries		54,907
Wakamow Valley Authority		8,022
Waldheim, Town of		14,810
Western Development Museum		54,094
Whitewood, Town of		7,156
Whitmore Park Child Care Co-operative		8,836
Wilkie, Town of		7,185
Woodlawn Regional Park Authority		60,292
York Lake Regional Park Authority		8,693
592385 Saskatchewan Ltd.		7,358
Payees under $5,000		364,042
	$	**6,145,239**

Grants for Child Care (Subvote 18)

Northern Operating Grants (Centres):

Buffalo Narrows Day Care Centre	$	12,000
Cumberland House Day Care Centre		7,500
La Ronge Child Care Co-operative		15,600
Magloire Kiddie Kare		6,090
Sakitawak Day Care Centre		8,880
Payees under $5,000		2,000
	$	**52,070**

Northern Child Development Grants (Centres):

La Ronge Child Care Co-operative	$	13,200
Payees under $5,000		400
	$	**13,600**

Northern Transport Grants: (Centres)

Magloire Kiddie Kare	$	6,260
Payees under $5,000		4,440
	$	**10,700**

Northern Training Grants (Centres):

Payees under $5,000	**$**	**2,857**

Northern Equipment Grants (Centres):

Buffalo Narrows Day Care Centre	$	5,000
La Ronge Child Care Co-operative		6,000
Payees under $5,000		9,600
	$	**20,600**

Southern Start Up Grants (Centres):

Mount Royal Toddler Program	$	6,000
Playcare Childrens' Services Inc.		19,200
Regina Plains Day Care Centre		9,000
Payees under $5,000		7,800
	$	**42,000**

Southern Operating Grants (Centres):

ABC Child Care Centre	$	15,600
Accent on Kids Inc.		21,160
Albert Childcare Co-operative		15,600
Albert Park Child Care		11,700
Bambi Day Care Association		7,800
Bo-Peep Co-operative Day Care Centre		11,700
Campus Day Care Centre Inc.		11,360
Cathedral Area Co-operative Day Care		10,400
Central Regina Early Learning Centre		10,800
Child Care Centre Co-operative		15,600
Children's Choice Child Care Co-operative		15,600
Churchill Day Care Centre Inc.		7,200
City Centre School-Age Child Care Co-operative		5,200
Community Day Care Association		7,800
Confederation Park Child Care Co-operative		12,480
Creative Corners Child Care Co-operative		11,700
Ducky Day Care Co-operative		15,600
Eastview Day Care Co-operative Association		5,760
Estevan Day Care Co-operative		9,620
First Baptist Church Daycare		7,800
First Nations Child Development Center Inc.		9,100
Fort Qu'Appelle Native Child Care and Co-operative		11,700
Friends Together Childcare Co-operative		8,080
Gardiner Park Child Care		15,600
Glencairn Child Care Co-operative		12,220
Hudson Bay Child Care Co-operative		7,200
Humboldt Co-operative Day Care Centre		11,180
Humpty Dumpty Child Care Co-operative		10,400
Idylwyld Child Care Co-op		12,480
Kids' Place Child Care Co-operative		6,500
La Gard'Amis Francaise De Regina		6,500
Lakeland Preschool Co-op		7,800
Lanigan Co-operative Day Care		9,600
Little Tot Co-operative Day Care Centre		15,600
Live and Learn Day Care Centre		6,360
Luther Child Care Association Inc.		10,400
Massey Road Day Care Centre		16,900
Meadow Lake Day Care Centre		10,400
Melfort Day Care Co-operative		11,180

Grant Payments — *(Continued)*

Grants for Child Care (Subvote 18) — *(Concluded)*

Melville Day Care Centre		11,700
Moose Jaw College Day Care Inc.		11,700
Nipawin Day Care Co-operative		10,400
Normanview Day Care Corporation		11,960
North Battleford Day Care Centre Inc.		8,400
North Park Child Care Co-operative		6,500
North West Day Care Centre Inc.		15,860
Parents' Day Care Co-op Ltd.		15,600
Play and Learn Day Care Centre Inc.		11,700
Playhouse Day Care Inc.		9,100
Playtime Co-operative Childcare Ltd.		11,700
Preston Avenue Daycare Inc.		13,000
Prince Albert Child Care Co-operative Association		12,480
Regency Day Care Co-operative		14,820
Regina General Hospital Day Care Co-operative		13,000
Regina Kiddie Corner Day Care Centre		8,840
Regina Plains Day Care Centre		9,100
Regina's Market Square Early Learning Child Care		13,000
Rink Avenue Day Care Co-op		15,600
Saskatoon Family Y.M.C.A. Day Care		7,800
Saskatoon Y.W.C.A. Day Care		10,400
School Children's Co-operative Centre		15,600
Scott Collegiate Infant Care Center		7,200
Small World Day Care Co-operative		13,000
Soo Line Day Care Co-operative		13,000
South Hill Child Care Co-operative		15,600
Southwest Day Care Centre		14,040
Spadina After School Program		6,000
Spadina Childcare Co-operative		11,420
Star Day Care Inc.		15,600
Swift Current Child Care Inc.		15,600
Today's Co-op Child Care Centre		7,800
Transcona Park Child Care Co-operative		11,700
Turtle Park Co-operative Day Care		7,800
Twenty Four Hour Child Care Co-op Ltd.		23,400
University Co-operative Day Care Centre		11,700
Wascana Day Care Co-operative		8,320
Weyburn Child Care Co-operative		5,000
Whitmore Park Child Care Co-operative		10,400
Wise Owl Day Care Inc.		8,840
Woodland Childcare Co-op		7,800
Y.W.C.A. Day Care Centre Inc.		23,400
Payees under $5,000		6,740
	$	**932,280**

Southern Child Development Grants (Centres):

Central Regina Early Learning Centre	$	26,000
Children's Choice Child Care Co-operative		18,600
Confederation Park Child Care Co-operative		12,000
Humboldt Co-operative Day Care Centre		5,400
Humpty Dumpty Child Care Co-operative		12,400
Idylwyld Child Care Co-op		13,092
Meadow Lake Day Care Centre		6,600
Melfort Day Care Co-operative		10,400
Nipawin Day Care Co-operative		10,400
Parents' Day Care Co-op Ltd.		22,000
Playtime Co-operative Childcare Ltd.		15,600
Prince Albert Child Care Co-operative Association		6,800
Regina Plains Day Care Centre		8,600
Regina's Market Square Early Learning Child Care		5,800
Small World Day Care Co-operative		8,600
South Hill Child Care Co-operative		8,400
Spadina Childcare Co-operative		10,600
Transcona Park Child Care Co-operative		13,200
Payees under $5,000		81,000
	$	**295,492**

Southern Child Development Equipment (Centres):

Payees under $5,000	**$**	**20,159**

Northern Equipment Grants (Homes):

Payees under $5,000	**$**	**225**

Southern Start-Up Grants (Homes):

Payees under $5,000	**$**	**6,200**

Southern Equipment Grants (Homes):

Payees under $5,000	**$**	**71,905**

MacKenzie Infant Child Care Centre:

Mackenzie Infant Care Centre	**$**	**75,310**

Saskatoon Student Child Care Services:

Saskatoon Student Child Care Services Ltd.	**$**	**85,035**

Grants for Family Services (Subvote 23)

Provincial Co-ordination:

Metis Child Welfare Committee	$	25,832
Saskatchewan Foster Families Association		200,240
Saskatchewan Human Services Association Inc.		91,590
	$	**317,662**

Intensive Direct Services:

Catholic Family Service Society	$	17,220
Cornwall Alternative School Inc.		147,870
Fort Qu'Appelle Ka-pa-chee Centre		29,270
Merici Centre for Infant Development		264,610
Peyakowak Committee Inc.		141,940
Riel Local Community Services Inc.		125,480
SCEP Centre Society (Regina)		58,620
Payees under $5,000		3,800
	$	**788,810**

Family Support:

Christian Counselling Services	$	11,850
Native Co-ordinating Council		182,110
Saskatoon Society for the Protection of Children Inc.		116,220
	$	**310,180**

Grant Payments — *(Continued)*

Grants for Family Services (Subvote 23) — *(Continued)*

Crisis and After Hour Service:

Mobile Crisis Services Inc.	$	355,740
Prince Albert Mobile Crisis Unit Co-op Ltd.		180,620
Saskatoon Crisis Intervention Services Inc.		349,960
	$	**886,320**

Services to Teen Parents:

Buffalo Narrows Native Women Local 5 Inc.	$	33,780
Catholic Family Service Society		26,890
Catholic Family Services of Saskatoon		32,500
Dene Kwan Self-Help Council and Housing Corporation Inc.		71,960
Family Service Bureau of Regina		26,950
Kikinahk Friendship Centre Inc.		35,790
Moose Jaw Family Life Education Centre Inc.		32,730
Saskatoon Family Service Bureau		27,030
	$	**287,630**

Adoption Services:

Christian Counselling Services	**$**	**147,340**

Personal and Family Violence Service:

Battlefords' and Area Sexual Assault Centre Inc.	$	46,840
Family Service Bureau of Regina		40,940
Lloydminster Sexual Assault and Information Centre Inc.		25,390
North East Crisis Intervention Centre Inc.		123,709
Prince Albert Mobile Crisis Unit Co-op Ltd.		31,400
Regina Women's Community Centre and Sexual Assualt Line Inc.		92,860
Saskatoon Family Service Bureau		40,940
Saskatoon Sexual Assault and Information Centre Inc.		65,240
Society for Involvement of Good Neighbours Inc.		40,330
South West Crisis Services Inc.		41,050
West Central Crisis and Family Support Centre Inc.		69,290
	$	**617,989**

Residential Crisis Services:

Association of West-Central Native Women	$	133,442
Battlefords Interval House Society		196,757
Hudson Bay and District Crisis Centre Inc.		10,000
La Ronge Native Women's Council Inc.		48,365
Moose Jaw Women's Transition Association Inc.		228,710
Regina Transition Women's Society		276,230
Saskatchewan Treaty Indian Women's Council Inc.		299,520
Saskatoon Interval House Inc.		375,776
South West Crisis Services Inc.		145,720
Yorkton Women In Need Inc.		219,813
Young Women's Christian Association		194,210
	$	**2,128,543**

Counselling, Support, Education and Information:

Catholic Family Service Society	$	88,050
Catholic Family Services of Prince Albert Inc.		38,230
Catholic Family Services of Saskatoon		86,830
Family Service Bureau of Regina		117,730
Humboldt District No. 4 Home Care Program Inc.		27,230
Indian Metis Friendship Centre of Prince Albert Corporation		29,810
Kikinahk Friendship Centre Inc.		29,810
Lestock Women's Centre Inc.		80,810
Moose Jaw Family Life Education Centre Inc.		74,240
Moose Jaw Native Friendship Centre		24,820
Moose Mountain Friendship Centre		29,810
Northwest Friendship Centre Inc.		29,810
Regina Friendship Centre Corporation		59,620
Saskatoon Downtown Youth Centre Inc.		150,000
Saskatoon Family Service Bureau		119,190
Saskatoon Friendship Inn		35,910
Saskatoon Indian and Metis Friendship Centre Inc.		59,620
Smile Services Inc.		36,160
Yorkton Friendship Centre		29,810
	$	**1,147,490**

Prevention:

Big Brothers and Big Sisters of the Battlefords and District	$	15,000
Big Brothers Association of Prince Albert		10,390
Big Brothers Association of Saskatoon		40,960
Big Sisters Association of Prince Albert Inc.		8,720
Big Sisters Association of Saskatoon		54,660
Big Sisters Association of Lloydminster Inc.		7,420
Big Sisters of Regina Inc.		28,930
Lloydminster Big Brothers Association Inc.		9,090
Moose Jaw Big Brother/Big Sister Association		6,870
Regina Big Brother Association		27,270
Smile Services Inc.		7,420
Payees under $5,000		7,050
	$	**223,780**

Income Security Services:

Salvation Army	$	28,250
Payees under $5,000		2,400
	$	**30,650**

Family Foundation Initiatives:

Battlefords Outreach Inc.	$	60,000
Inner City Pre-School Fund		38,200
Moose Jaw Native Friendship Centre		10,600
Prince Albert R.C.S.S. Division No. 6		49,300
Prince Albert School Division No. 3		5,152
Prince Albert Share-a-Meal		24,000
Prince Albert, City of		60,000
Regina Education Action Child Hunger Inc.		120,000

Grant Payments — *(Continued)*

Grants for Family Services (Subvote 23) — *(Concluded)*

Regina R.C.S.S. Division No. 81		34,821
Regina School Division No. 4		33,060
Saskatoon Child Hunger and Education Program		62,400
Saskatoon School Division No. 13		57,220
St. Paul's R.C.S.S. Division No. 20		10,000
Payees under $5,000		9,400
	$	**574,153**

Grants and Allowances for Community Living (Subvote 27)

Early Childhood Intervention:

Alvin Buchwold Centre	$	158,660
Battlefords Early Childhood Intervention Program Inc.		72,460
Children North Early Intervention Program Inc.		6,770
Early Childhood Intervention Program Regina Region Inc.		167,550
Lloydminster Early Childhood Intervention Program Inc.		72,420
Meadow Lake and Area Early Child Hood Intervention Program Inc.		61,450
North East Early Childhood Intervention Program		95,290
Parkland Early Childhood Intervention Program Inc.		88,550
Prince Albert Early Childhood Intervention Program Inc.		102,480
South-Central Early Childhood Intervention Program Inc.		67,760
South-East Early Childhood Intervention Program Inc.		85,920
Swift Current and District Early Childhood Intervention Program Inc.		77,830
University of Saskatchewan		49,500
Wecihik Awasisak Help the Children Inc.		43,240
West Central Early Childhood Intervention Program Inc.		61,070
Weyburn and Area Early Childhood Intervention Program Inc.		41,070
	$	**1,252,020**

Vocational Programs:

Battlefords Sheltered Workshop	$	344,950
Bea Fisher Centre Inc.		149,320
Biggar Community Group Home Inc.		11,240
Bonanza Steak House		8,050
Chip and Dale Housing Inc.		20,180
Churchill Park Greenhouse Co-operative Association		34,520
Cosmopolitan Activity Centre Corporation		618,150
Cosmopolitan Industries Ltd.		1,551,670
Crackerjack Janitorial Co-operative Ltd.		23,950
Cudworth Columbus Society Inc.		95,010
Cypress Hills Ability Centres Inc.		96,930
Deer Park Villa Inc.		21,350
Estevan Diversified Services Inc.		169,940
Gravelbourg Bon Ami Inc.		92,760
Greenhead Residential Services Inc.		61,116
Harvest Community of the Prairies Inc.		74,320
Hospice St. Marie Bernard Inc.		23,830
Humboldt Society for Aid to the Handicapped		139,460
Kipling and District Association for Handicapped Adults Inc.		58,660
Langenburg and District Activity Centre Inc.		83,470
MacKenzie Society for the Advancement of Children Inc.		110,970
Maidstone Group Home Society Inc.		44,746
Maple Creek and District Opportunities Inc.		68,280
Meadow Lake Handicapped Employment Corporation		97,350
Melville Society for Aid to the Handicapped		141,690
Mennonite Central Committee Saskatchewan Inc.		104,030
Moose Jaw Diversified Services for the Handicapped Inc.		544,760
Nipawin and District Services to the Handicapped Inc.		107,610
Pipestone Kin-Ability Centre Inc.		92,440
Plus Industries Inc.		194,010
Porcupine Opportunities Program Inc.		95,810
Prince Albert Community Workshop Society Inc.		654,490
Redvers Activity Centre Inc.		145,986
Saskatchewan Abilities Council		1,018,620
Valley Action Industries Inc.		151,020
Variety Place Association Inc.		75,190
Wadena Society for the Aid to the Handicapped		137,390
West Central Industries Inc.		108,810
Weyburn Wor-Kin Shop Corporation		158,190
Wheatland Regional Centre Inc.		118,190
Payees under $5,000		2,600
	$	**7,851,058**

Community Resource Homes and Outreach:

Elmwood Residences Ltd.	$	102,930
Regina Residential Resource Centre		159,570
	$	**262,500**

Supportive Living Program:

Battlefords Residential Services Inc.	$	40,750
Bea Fisher Centre Inc.		93,130
Citizens All Association		112,280
Cypress Hills Ability Centres Inc.		9,200
Elmwood Residences Ltd.		49,450
Estevan Diversified Services Inc.		35,480
Harvest Community of the Prairies Inc.		19,000
Humboldt Society for Aid to the Handicapped		6,590
Huston Heights Care Inc.		31,330
Interlake Human Resources Corporation		6,640
McKerracher Support Services Inc.		47,520
Meadow Lake Handicapped Employment Corporation		15,010
Mennonite Central Commitee Saskatchewan Inc.		60,290
Nipawin and District Services to the Handicapped Inc.		6,300
Parkland Society for Aid to the Mentally Handicapped Inc.		48,280
Plus Industries Inc.		16,780
Prince Albert Group Home Society		30,860
Redvers Activity Centre Inc.		9,190

Grant Payments — *(Concluded)*

Grants and Allowances for Community Living (Subvote 27) — *(Concluded)*

Regina Residential Resource Centre		101,380
South West Homes for the Handicapped		30,800
Valley Action Industries Inc.		16,270
Wadena Society for the Aid to the Handicapped		9,510
Weyburn Group Homes Society Inc.		23,480
Wheatland Regional Centre Inc.		29,690
Payees under $5,000		10,520
	$	**859,730**

Consumer/Advocacy Organization:

Canadian Paraplegic Association Saskatchewan Division	$	73,420
Saskatchewan Voice of the Handicapped Inc.		48,880
Saskatchewan Association of Rehabilitation Centres		83,500
	$	**205,800**

General Services:

Canadian National Institute for the Blind	$	341,830
Interlake Human Resources Corporation		59,070
Saskatchewan Deaf and Hard of Hearing Services Inc.		205,900
Saskatchewan Abilities Council		229,420
Saskatchewan Association for Community Living Inc.		136,480
	$	**972,700**

Group Homes

Battlefords Residential Services Inc.	$	324,516
Bea Fisher Centre Inc.		137,570
Biggar Community Group Home Inc.		81,790
Cheshire Homes of Regina Society		433,320
Cheshire Homes of Saskatoon		523,186
Chip and Dale Housing Inc.		244,970
Citizens All Association		437,302
Cudworth Columbus Society Inc.		183,018
Cypress Hills Ability Centres Inc.		256,034
Deer Park Villa Inc.		75,682
Elmwood Residences Ltd.		650,950
Estevan Diversified Services Inc.		122,939
Garritty Home Inc.		61,963
Gravelbourg Bon Ami Inc.		76,374
Greenhead Residential Services Inc.		52,693
H.E.L.P. Homes of Regina		309,880
Harvest Community of the Prairies Inc.		48,170
Haven of Hope Home		182,606
Herbert Group Home Inc.		64,450
Hospice St. Marie Bernard Inc.		110,402
Humboldt Society for Aid to the Handicapped		236,682
Kiwanis Ingoldsby House Inc.		59,360
Langenburg and District Activity Centre Inc.		55,903
MacKenzie Society for the Advancement of Children Inc.		225,300
Maidstone Group Home Society Inc.		63,280
Maple Creek and District Opportunities Inc.		74,386
Meadow Lake Handicapped Employment Corporation		54,760
Melfort Group Homes Society Inc.		60,552
Melville Society for Aid to the Handicapped		197,780
Mennonite Central Committee Saskatchewan Inc.		117,990
New Horizon Group Home Inc.		79,803
Nipawin and District Services to the Handicapped Inc.		149,425
Parkland Society for Aid to the Mentally Handicapped Inc.		159,450
Pipestone Kin-Ability Centre Inc.		123,500
Porcupine Opportunities Program Inc.		91,155
Prince Albert Group Home Society		386,430
Redvers Activity Centre Inc.		317,115
Saskatoon Society for Autism		144,480
Shepherd's Villa Inc.		116,510
South West Homes for the Handicapped		147,745
Sunshine Housing Inc.		147,490
United Church Homes for the Handicapped		67,130
Valley Action Industries Inc.		45,150
Variety Place Association Inc.		65,592
Victoria House		138,730
Wadena Society for the Aid to the Handicapped		234,350
West Central Industries Inc.		262,306
Weyburn Group Homes Society Inc.		262,880
Wheatland Regional Centre Inc.		203,823
	$	**8,666,872**

Payment to the Saskatchewan Legal Aid Commission (Subvote 53)

Saskatchewan Legal Aid Commission	$	7,433,000

Personal Services

Listed are individuals (excluding unionized employees) who received payments for salaries, wages, honorariums, etc. which total $2,500 or more.

Alberts, Howard	$	60,492
Albright, Calvin		48,501
Allan, Myrna J.		48,552
Allen, Donna		14,278
Anderson, John O.		54,277
Appleton, Brenda J.		38,562
Armstrong, Richard		62,418
Atkinson, David N.		71,524
Aubichon, Merv		34,987
Babych, Alan G.		50,046
Barzan, Belinda M.		31,039
Becker, Jan E.		44,371
Bergen, Judy		10,546
Bethell, Lorraine		4,049
Biblow, David P.		62,352
Birley, James B.		54,171
Blackman, Duncan H.		50,046
Blackwell, Robert L.		93,662
Bolt, Sydney B.		43,334
Brehm, Kenneth M.		90,294

Personal Services — *(Continued)*

Broten, Chris Robin	58,935
Browne, James	51,334
Bryck, Deborah	62,370
Calder, Brian	43,248
Cameron, Kenneth	58,892
Card, Reginald W.	54,039
Cavanagh, Donna T.	24,192
Chubb, Dennis	65,418
Clarke, Barbara D.	42,196
Cohen, Jennifer	62,241
Cossette, Rhonda	47,531
Coughlan, Anthony	66,484
Courtnage, Juanita M.	31,724
Cowan, Lorraine	22,337
Creasy, Robert F.	66,792
Culver, David J.	50,082
Deschamp, Casey	63,774
Deutscher, Richard	62,330
Dewarle, Gary	95,089
Draper, Robert E.	34,908
Dubois, Sharon E.	48,977
Duckett, Ann A.	27,477
Duncan, William Robert	70,725
Dunn, Barbara J.	31,217
Dunsmore, Lorne	59,637
Durnford, Bonnie R.	53,205
Esterby, David	50,046
Fairbairn, Donald	69,943
Field, Andrew H.	58,710
Finley, T. Bennett	38,331
Fisher, Jeffery L.	53,760
Fisowich, Harry William	37,473
Flood, Kathleen C.	30,141
Fodey, James L.	30,341
Foote, Dolores A.	58,209
Fox, Bette L.	24,607
Fraser, Elizabeth M.	66,792
Friesen, Rhonda	4,765
Froehlich, Deneen K.	8,655
Frohlick, Leonard	37,875
Fromm, Brian	35,874
Gagne, Sheila Anne	53,355
Gaudet, Maurice	46,485
Gill, Alan W.	62,418
Grant, Deborah	54,581
Gray, Donald George	60,909
Gulaga, Orest E.	60,909
Hall, Christopher	8,531
Hansen, Allan D.	82,294
Hanson, Glenda M.	57,423
Hanson, Karen Bernice	28,022
Hart, Ronald A.	67,863
Hazel, James Richard	77,235
Hedlund, David	64,332
Hewson, Beverly	3,389
Hill, Howard	59,921
Hilts, Brian	50,145
Himsl, Sean J.	70,571
Hnatiuk, Con	23,170
Hnatuk, Paul R.	50,046
Holoien, Maxine P.	39,738
Holzer, Bernadette T.	50,046
Horsman, Ernest Lorne	49,889
Hwang, Raphael R.	52,587
Illerbrun, Brenda	28,571
Jacob, Gerald E.	60,494
Johansen, Eric D.	76,317
Johnson, Keith	58,353
Kary, Robert	61,157
Keer, Ian Alexander	49,176
King, Donald Bruce	36,884
King, Ruth I.	14,382
Kirby, Sharon E.	57,166
Kirkpatrick, Shelley L.	38,353
Kolke, Rose	19,040
Konecsni, James	46,326
Kovacs, David	46,446
Krahenbil, Sherman	62,418
Kurtz, Karen E.	32,766
Lafayette-Boyd, Carol May	52,161
Langin, William J.	55,560
Langner, Lina	30,294
Langton, Beverly A.	30,294
Larsen, Robert V.	62,418
Lavoie, Jeannie	2,730
Lawrence, Elise Rose	27,690
Lisk, Ron B.	71,487
Lozinsky, Judith A.	29,074
MacCorquodale, Graham I.	39,750
Machin, Myrna G.	61,203
MacKinnon, Hon. Janice C.	15,254
Macknak, David	63,037
Magnaye, Dr. Arturo	88,938
Mak, Magdalen S.	33,733
Makan, Joseph Paul	51,870
Mancuso, Dominic	30,876
Mann, Robert	46,900
Matthews, Dolores Lenore	50,046
May-Thorson, Cheryl	40,967
McClelland, Marilyn	31,750
McDonald, A. Neil	52,019
McDougall, Andrew	2,925
McIlmoyl, James	53,808
McIntyre, Ida-Jean E.	12,468
McKenzie, Chris A.	34,466
McKenzie, Kenneth K. M.	19,861
McLeod, Rob	5,259
Melnychuk, Roberta A.	50,046
Metlewsky, Alfred R.	62,418
Miller, Marla	8,362
Moffatt, Larry F.	81,187
Montgrand, Edith	48,468
Morrissette, Margaret	4,426
Mourot, Marjorie Lynne	61,157
Naidu, Ron	74,829
Nekrasoff, Gerald	46,326
Nelson, Lynn W.	46,326
Neudorf, William Z.	21,356
Newman, Alma	6,000
Nicholson, F. John	47,884
Norminton, David Hugh	55,548
Nurse, Murray Ernest	63,909
O'Neal, William M.	54,171
Ogle, Janice G.	30,662
Padwick, Leslie A.	43,124
Palmer, Colleen	28,670
Pasloske, Chris J.	71,487
Paton, Lorraine R.	27,755
Pederson, Elaine	17,713
Pelletier, Gilles	48,082
Penner, Mary	3,450
Petrar, Elizabeth	40,019
Phillips, Sheila	62,271
Pollock, Ronald M.	65,363
Prediger, Gerard J.	47,346
Purse, Ross B.	51,741
Quinn, Candida S.	2,986
Rector, Brian Louis	62,418
Reid, John Clement	68,891
Reid, Ray	4,459
Reiter, Russell J.	62,418
Reynoldson, Ruth	27,752
Rhoades, Warne	40,550
Rieger, Heather I.	20,490
Rongavilla, Dr. Dominador	96,094
Rosenbluth, David P.	58,353
Rossler, Adolph	54,039
Russell, Sandra	42,018

Personal Services — *(Concluded)*

Rutten, Kenneth	65,993
Rysavy, Roy R.	64,950
Schachtel, Allan J.	61,995
Schmidt, Dennis David	51,801
Schwan, Diana	39,551
Seibel, Cindy G.	60,144
Seime, Ruth M.	52,677
Shawcross, Reginald L.	50,193
Sherdahl, Raymond Merle	54,777
Siller, Brenda L.	19,153
Simpson, Ronald J.	58,353
Sjoberg, Heather J.	31,203
Skulski, Mary Jane	39,527
Smalley, Colleen Charlotte	48,780
Smith, Elizabeth Anne	69,840
Snell, Lorraine J.	40,512
Sombach, Emma R.	29,925
Stepan, Sandra L.	3,885
Steven, Thomas Richard Donald	28,000
Stickland, Thomas	62,418
Stobbe, Mark J.	14,929
Sullivan, James L.	44,425
Teed, Mark	51,136
Thomas, Douglas	58,353
Thomson, Hugh P.	6,754
Thronberg, Gary A.	46,351
Tibo, Theophilus	66,792
Tourney, Donald	64,950
Truemner, Tara L.	50,154
Urquhart, Sharon L.	46,112
Varin, G. Karen	30,294
Voldeng, Warren	63,311
Walsh, Philip Norman	71,043
Warren, Dorothea	53,883
Watson, William D.	55,539
West, Betty M.	45,168
Wihlidal, Robert	44,877
Wilkinson, Jonathan	14,794
Williams, Brian H.	62,451
Williams, John D.	58,710
Wilson, Albert J.	52,314
Wrigley, Linda C. F.	56,880
Yanick, Anthony A.	68,157
Yaworski, Jan	44,859
Yeates, D. Neil	69,469

Ministers' Travel

MacKinnon, Hon. Janice C.	$ 11,140
Neudorf, Hon. William Z.	21,298

Other Payments

Listed are payees who received $20,000 or more for purposes other than grants or personal services, for example: rent, advertising, contracts, equipment, office supplies.

Abbott Laboratories Ltd.	$ 35,527
ABC Child Care Centre	112,784
Accent on Kids Inc.	144,948
Albert Childcare Co-operative	98,243
Albert Park Child Care	43,769
Alex Bishop Child Care Centre Inc.	25,718
Amex Bank of Canada	27,938
Andrei, Doyle	85,000
Aney, Doreen	44,081
Athabaska Airways Ltd.	22,171
B.S.D. Training and Resources Ltd.	236,659
Bambi Day Care Association	77,864
Bartley, Marcia	63,806
Battlefords Residential Services Inc.	117,384
Bell, Bob	47,748
Binette, Shirley E.	39,844
Bo-Peep Co-operative Day Care Centre	90,807
Bodnar, Charlene	24,349
Boehr, Rita	26,376
Boison, Betty	22,965
Borden Place Child Care Center Inc.	54,396
Bozarth, Lynn	21,831
Brattan, Yvonne	20,046
Bridge House Inc.	131,176
Brock, Cyril and Brock, Debbie	24,237
Buchanan, Judith	38,862
Buck, Olive	20,350
Buckwold's Ltd.	36,062
Buffalo Narrows Day Care Centre	72,234
Butcher Boy Meats Ltd.	45,579
Cain, Anne	23,082
Cairney, Wendy	23,992
Campbell, Mary	37,409
Campbell, Sandra	21,897
Campus Day Care Centre Inc.	67,233
Canada Packers Inc.	140,865
Carlson, Bernice	22,198
Carlton Infant Care Centre Inc.	35,700
Carlton Trail Regional Colllege	119,645
Carroll, John and Carroll, Brigette	36,050
Cathedral Area Co-operative Day Care	53,410
Cayer, Ann	28,311
Centennial Foodservice	54,575
Central Regina Early Learning Centre	210,355
Chamberlin, Shirley	27,023
Chelsom, Judy	73,882
Cherry, Judy	26,323
Chester, Merle	30,881
Child Care Centre Co-operative	116,925
Children's Choice Child Care Co-operative	121,789
Children's Services Account	859,856
Chip and Dale Housing Inc.	321,639
Chow and Maclowich	31,852
City Centre School-Age Child Care Co-operative	32,877
Claypool, Margaret	37,713
Codville Company	27,248
Community Child Care Consultants	67,610
Community Day Care Association	65,251
Computerland	46,479
Confederation Park Child Care Co-operative	115,800
Corcoran, Laurie	22,601
Corkill, Marilyn	30,001
Corrigal, Connie	25,237
Country Fine Quality Meats	50,728
Cowman, Melva	20,916
Cozart, Joyce	22,801
Creative Corners Child Care Co-operative	98,242
Cristensen, Patti	24,024

Other Payments — *(Continued)*

Csigi, Julius	26,497
Cumberland House Day Care Centre	26,674
Cumberland Regional College	172,003
Cypress Hills Regional College	142,968
Dairy Producers Co-operative Ltd.	107,780
Davidson, Mary	22,643
Davies, Debbie	55,692
Doidge, Sharon	33,794
Dolynny, Jacqueline	25,027
Dome Media Buying Services Ltd.	88,574
Douglas, Ellen	20,519
Duck Day Care Co-operative	111,100
Eastview Day Care Co-operative Association	34,534
Eberts, Luce	23,542
Ekstrand, Maxine	39,363
Elmwood Residences Ltd.	521,732
Engel, Gladys	34,420
Estevan Day Care Co-operative	42,587
Family Income Plan	5,739,496
Family Services Advance Account	1,106,602
Far-Met Importers Ltd.	27,933
Fauth, Rita	21,489
Fay, Ella	25,645
Fedrau, Shelly	21,127
Fellwock, Alfreda	68,357
Ferguson, Angela	113,105
Ferguson, Geraldine	24,108
First Baptist Church Daycare	64,900
First Nations Child Development Center Inc.	70,206
Fisher, Lorna	26,876
Fleming, Dawn	21,603
Fleming, Lena	45,279
Flichel, Jean	34,111
Forsythe, Crystal	22,389
Fort Qu'Appelle Native Child Care and Co-operative	79,017
Friends Together Childcare Co-operative	71,764
Friesen, Lynda	37,484
Friesen, Nancy	26,594
Gainers Inc.	45,659
Gamin-Abet Association Inc.	106,836
Gardiner Park Child Care	85,124
GDS and Associates Systems Ltd.	66,324
Geanel Restaurant Supplies Ltd.	20,357
General Recorders Ltd.	32,186
Germs, Catharina	22,561
Gibson, Debbie	21,118
Giesbrecht, Phyllis	38,126
Glencairn Child Care Co-operative	94,664
Gordon, Lynn	59,448
Goyer, Sylvia	29,326
Grad, Rose	20,057
Grandberg, Peggy	21,777
Grant, Brenda	32,266
Grismer, Camille	43,106
Guenther, Lynda	42,303
Guger, Fay	36,967
Hainstock, Linda	27,558
Hanke, Judy	39,113
Hannah, Brenda	28,276
Harden, Chris	27,633
Harmon, Marsha	36,907
Haskins, Ken	32,504
Hein, Brenda	34,669
Hellquist, Shirley	34,888
Henry, Yvonne	20,602
Herter, Judy	32,159
Hipke, Heather	26,820
Hitchens, Lorna	23,813
Hjertaas, Judith	21,000
Hoeft, Jean	48,440
Hopcraft, Doris	20,352
Hudson Bay Child Care Co-operative	30,723
Humboldt Co-operative Day Care Centre	63,883
Humpty Dumpty Child Care Co-operative	121,687
IAF Biovac Inc.	26,791
IBM Canada Ltd.	78,902
Idylwyld Child Care Co-op	124,825
Indian Metis Friendship Centre of Prince Albert Corporation	55,080
Information Systems Management Corporation	3,514,893
Ingram and Bell Prairie	22,420
Institutional Food Supply Ltd.	20,261
James, Mary	43,934
Janzen, Adeline	42,873
Janzen, Linda	35,845
Janzen, Louise	36,719
Jo-De Consulting Ltd.	76,898
John Howard Society of Saskatchewan	364,459
Johnstone, Elaine	24,503
Jones, Gail	39,359
Kids' Place Child Care Co-operative	45,677
Kikinahk Friendship Centre Inc.	27,605
Kinsmen Community Group Home Society for Boys Inc.	79,901
Kiss, Donna	24,830
Kleen Canada Inc.	26,625
Kline, Elvina	39,037
Klochko, Anita	29,953
Knarr, Marilyn	20,797
Konica Business Machines (Canada) Ltd.	26,442
Krause, Hayla	30,339
La Ronge Child Care Co-operative	141,875
Lachuk, Minnie	23,517
Lafond, Louise	20,872
Lafontaine, Yvette	30,662
Lakeland College	104,380
Laminman, Phyllis	26,356
Lamond, Sandra	30,843
Lamontagne, Frances	27,732
Laughren, Eldean	21,451
Laurent, Beverly	24,163
Leavitt, Steven	46,421
Lepine, Owna	24,955
Letkeman, Mary	57,969
Little Tot Co-operative Day Care Centre	105,108
Live and Learn Day Care Centre	42,776
Loehndorf, Madeline	51,232
Loewen, Carolyn	44,651
Lukowich, Alma	40,500
Luther Child Care Association Inc.	49,558
Lyall, Irene	20,559
MacDonalds Consolidated Ltd.	196,882
Magic White (Western) Ltd.	32,784
Magloire Kiddie Kare	50,740
Major, Penny	21,610
Marasse, Sylvia	57,960
Margach, Almadine	39,231
Marin, Joyce	20,515
Martha House	39,161
Massey Road Day Care Centre	61,781
Mazurik, Judy	30,190
Mazurkewich, Maria	23,634
McGrath, Delores	30,371
McLennan, Arlene	22,783
Mead Johnson Canada	29,632
Meadow Lake Day Care Centre	73,045
Melfort Day Care Co-operative	89,538

Other Payments — *(Continued)*

Melnyk, Anne-Marie	20,035
Melville Day Care Centre	25,729
Mennonite Central Committee	101,010
Mercury Graphics Corporation	45,491
Millar, Valerie	24,462
Miller, Helen	28,338
Miller, Kathy	41,772
Minty, Brenda	22,747
Mitchell, Caroline	46,468
Mitchell, Joyce	22,605
Moose Jaw College Day Care Inc.	97,339
Munson, Fern	36,663
Myhre, Irene	28,326
Native Co-ordinating Council	231,869
Neigum, Arlene	20,214
Nelsons Linen Supply	33,953
Nimegeers, Schuck, Wormsbecker and Bobbitt	20,260
Nipawin Day Care Co-operative	68,596
Noble, Isobel	20,152
Nordstrom, Marlene	20,889
Normandin, Lola	22,652
Normanview Day Care Corporation	85,522
North Battleford Day Care Centre Inc.	37,562
North East Crisis Intervention Centre Inc.	23,080
North Park Child Care Co-operative	56,628
North West Day Care Centre Inc.	111,392
North West Regional College	270,092
Northlands College	96,436
Obey, Ivan	20,998
P/B Software	51,840
Paice, Lidia	27,575
Palm Dairies Inc.	92,436
Parents' Day Care Co-op Ltd.	100,479
Parkland Regional College	307,666
Parks, Mary	32,070
Parkside I.G.A.	24,601
Passmore, Roberta	20,106
Paul Dojack Youth Center Resident Trust Account	20,372
Pavka, Irene	20,471
Pederson, Hope	22,562
Pederson, Linda	20,158
Pelletier, Mary	23,937
Pfeil, Patricia	36,027
Pickard, Patricia	23,895
Pickering, Doreen	35,126
Pillipow, Shari	23,929
Pinehouse Family Service Centre Corporation	135,700
Play and Learn Day Care Centre Inc.	133,500
Playhouse Day Care Inc.	52,426
Playtime Co-operative Childcare Ltd.	65,365
Polsom, Marie-Anna	49,323
Prairie Therapists and Trainers Inc.	25,201
Prairie West Regional College	93,750
Preston Avenue Daycare Inc.	103,090
Prevost, Betty	24,810
Price Daxion	35,151
Prince Albert and District Community Service Centre Inc.	40,762
Prince Albert Child Care Co-operative Association	107,032
Prince Albert Co-operative Association Ltd.	64,014
Prince Albert Group Home Society	33,507
Prince Albert Society for Services to Children and Youth	81,060
Prochera, Shirley	27,625
Purington, Rene	43,709
Qu'Appelle Valley Friendship Centre	52,728
Quinton, Glen	20,177
Rainbow Youth Centre	40,105
Ranch Ehrlo Society	1,995,981
Redwood, Donna	20,012
Regency Day Care Co-operative	147,560
Regina General Hospital Day Care Co-operative	21,185
Regina Kiddie Corner Day Care Centre	66,845
Regina Native Youth Community Services	281,777
Regina Residential Resource Centre	131,574
Regina's Market Square Early Learning Child Care	92,413
Regina, City of	24,617
Regnier, Betty	22,142
Reimer, Judith	22,950
Rempel, Dora	48,712
Rich, Joan	26,802
Richter, Arlene	20,291
Rieland, Verna	37,440
Rink Avenue Day Care Co-op	109,034
Robert, Deanna	37,214
Ross, Doug	21,258
Rousson, Connie	32,490
Rue, Renate	28,339
Runnalls, Kathy	20,186
Saan Stores Ltd.	73,513
Sakitawak Day Care Centre	56,226
Salmond, Diane	25,730
Salter, Sabah	20,925
Salvation Army	1,213,357
Sandor, Beryl	29,437
Sandor, Wendy	32,808
Sandy Bay Child Care Committee	370,529
Saskatchewan Abilities Council	105,547
Saskatchewan Association for Community Living Inc.	59,543
Saskatchewan Hospital	120,202
Saskatchewan Institute of Applied Science and Technology	4,518,761
Saskatchewan Property Management Corporation	14,640,412
Saskatoon Downtown Youth Centre Inc.	57,000
Saskatchewan Family Service Bureau	27,000
Saskatoon Family Y.M.C.A. Day Care	55,647
Saskatoon Group Homes	100,574
Saskatoon Society for Adlerian Psychology	32,450
Saskatoon Society for Autism	47,683
Saskatoon Society for the Protection of Children Inc.	319,366
Saskatoon Student Child Care Services Ltd.	24,250
Saskatoon Y.W.C.A. Day Care	33,854
Saskatoon Youth for Christ Society	183,605
Saskatoon, City of	119,014
SaskEnergy Corporation	59,053
SaskPower Corporation	94,477
SaskTel	1,525,538
SCEP Centre Society (Regina)	62,651
Schaan Healthcare Products Inc.	35,816
Schoenthal, Deborah	26,404
School Children's Co-operative Centre	132,413
Schubert, Linda	55,981
Scott Collegiate Infant Care Center	35,700
Scott National	144,446
Seib, Norma	32,273
Shaw, Diane	22,178
Shaw, Doreen	25,745
Sheppard, Othella	23,818
Shiplack, Peggy	25,588
Shoppers Drug Mart	27,352
Simister, Maxine	21,436
Simon, Tanise	20,009

Other Payments — *(Concluded)*

Simonot and Hansen	28,579
Siwak, Mildred	42,006
Skaar, Carol	35,529
Small World Day Care Co-operative	134,187
Smile Services Inc.	29,949
Social Allowance Account	209,126,054
Society for Involvement of Good Neighbours Inc.	243,762
Soo Line Day Care Co-operative	71,056
South Hill Child Care Co-operative	135,603
Southam Paragon Graphics	20,931
Southeast Regional College	189,954
Southwest Day Care Centre	79,489
Spadina After School Program	34,820
Spadina Childcare Co-operative	82,898
St. Germain, Cecile	36,873
Stadnyk, Irene	20,146
Stadnyk, Joanne	34,046
Star Day Care Inc.	155,421
Stein, Linda	21,605
Stephens, Glenda	21,530
Stewart, Carol	31,280
Sunspun Food Service	334,333
Swift Current Child Care Inc.	80,100
Tarrill Envelopes (1990) Inc.	26,040
Taylor, Elizabeth	26,470
Taylor, Lois	21,681
Taylor, Patricia	24,608
Taylor, Yvonne	24,076
Telford, Lori Lynn	20,837
Territorial Drive Alliance Church	64,800
Thomas, Glenys	26,130
Thompson, Marilyn	67,446
Thorimbert, Jean	41,288
Thorpe, June	61,618
Tienkamp, Sylvia	22,895
Timber Bay Childrens Home	38,639
Tippett, Cathy	20,330
Today's Co-op Child Care Centre	36,733
Toews, Dorothy	30,017
Toshiba of Canada Ltd.	76,886
Tracy's Day Care Centre Ltd.	20,155
Transcona Park Child Care Co-operative	117,963
Trojan Security Services Ltd.	24,323
Trout, Lorraine	21,255
Twenty Four Hour Child Care Co-op Ltd.	202,694

Ullrich, Donna	23,301
University Co-operative Day Care Centre	68,892
Unruh, Barbara	33,958
Valley View Centre Patients Trust Account	57,716
Verishagen, Willa	20,613
Verokosky, Ronna	29,730
Wallace, Lorraine	44,816
Walliser, Eileen	39,692
Warkentin, Muriel	20,675
Warren, Doris	24,449
Wascana Day Care Co-operative	47,205
Watson, Hazel	20,205
Weber, Darlene	23,412
Weigel, Mabel	26,391
Weldon, Lorna	33,919
Welfare Rights Centre	229,340
Werezak, Shirley	24,232
West Central Crisis and Family Support Centre Inc.	32,479
Westburne Industrial Enterprises Ltd.	89,180
Westfair Foods Ltd.	24,078
Westfield, Joyce	93,163
Weston Bakeries Ltd.	23,611
Weyburn Child Care Co-operative	31,068
Weyburn Group Homes Society Inc.	34,680
Whitmore Park Child Care Co-operative	41,263
Wilcox-MacLean	49,134
Wilk, Laverna	22,529
Wilkes, Jan	20,220
William Roper Hull Home	94,079
Wilson, Blanche	52,150
Wise Owl Day Care Inc.	35,803
Woodland Childcare Co-op	71,925
Woolco Department Stores	63,439
Workman, Patricia	84,138
Wrubell Tourney	30,997
Y.W.C.A. Day Care Centre Inc.	146,788
Zacharias, Janice	51,826
Zaritsky, Emilie	34,017
Zarkow, Barbara	20,960
Zellers of Canada Ltd.	46,611
Zippy on Hamilton	89,235
Zirkwitz, Ed and Zirkwitz, Cynthia	33,217

Women's Secretariat

Women's Secretariat (Subvote 1)

Objective

To integrate women's concerns into the mainstream of government planning and policy development. To provide policy development, research support, public awareness and coordination of government policies, programs and activities relating to the status of women.

Program Administration

This program assists in encouraging economic self-sufficiency for women; providing public education and information on women's issues; developing policies and programs which eliminate barriers and promote women's equity, providing policy development and research support to government, analyzing trends to anticipate women's future policy and program needs; consulting with women's organizations and individual women, to ensure the diversity of women's needs are considered; and cooperating with other government counterparts to develop national initiatives which work toward achieving equity.

Grants to third parties concerned with economic and social equity. (Subvote 3)

Objective

To offer independent advice and recommendations for change on issues relating to women.

Program Administration

This program advises the Government on matters pertaining to women; consults with the public and brings its concerns on status of women issues to the attention of Government and researches matters relevant to the status of women.

Women's Secretariat

(thousands of dollars)

Subvote	Personal Services		Supplies & Services	Advertising	Travel	Contractual Services	Grants	Purchase of Equipment & Other Assets	Other Expenditures	Total
	General	Extraordinary								
1 Women's Secretariat	$ 233	$	$ 61	$ 15	$ 20	$ 24	$	$ 1	$	$ 354
2 Payments to Saskatchewan Property Management Corporation	....	....	54	....	....	....	....	....	....	54
3 Grants to third parties concerned with economic and social equity	....	....	....	....	....	....	....	....	....	....
Total	**$ 233**	**$ ....**	**$ 115**	**$ 15**	**$ 20**	**$ 24**	**$ ....**	**$ 1**	**$ ....**	**$ 408**

Personal Services

Listed are individuals (excluding unionized employees) who received payments for salaries, wages, honorariums, etc. which total $2,500 or more.

Bureau, Denise	$	31,261
Dewhirst, Linda M.		10,703
Muir, Mary A.		3,798
Pederson, Joan Alison		72,371

Other Payments

Listed are payees who received $20,000 or more for purposes other than grants or personal services, for example: rent, advertising, contracts, equipment, office supplies.

Brown and Associates Advertising Inc.	$	30,966
Saskatchewan Property Management Corporation		57,638

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Saskatchewan Heritage Fund Details

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Saskatchewan Heritage Fund

Schedule of Revenue by Division and Source

For the Year Ended March 31, 1992

(thousands of dollars)

Division	Non-Renewable Resources	Transfers from Crown Entities	Other Revenues	Inter-Divisional Transfers	Total 1992	Budget* 1992	Total 1991	Original Estimate 1991
Resources Division	$325,228	$	$	$(1,985)	$323,243	$358,014	$720,160	$705,645
Energy Security Division	....	....	5,928	....	5,928	6,204	7,607	6,225
Environmental Protection Division	....	....	1,008	....	1,008	1,000	1,250	1,100
Agricultural Division	....	....	17,052	1,985	19,037	20,078	22,236	24,930
Research and Development Division	....	....	4,695	....	4,695	4,500	6,381	5,100
Total Revenue	**$325,228**	**$ ....**	**$28,683**	**$........**	**$353,911**	**$389,800**	**$757,634**	**$743,000**

*Budget figures for revenue were forecasted by the new administration in December 1991.

Government of the Province of Saskatchewan
Saskatchewan Heritage Fund

Schedule of Appropriation and Expenditure by Vote

For the Year Ended March 31, 1992

		Appropriation							
Department and Activity	**Vote**	**Budget***	**Special Warrant****	**Statutory Adjustment**	**Final Appropriation**	**Expenditure**	**Under Expended**	**Accounts Payable**	**(Over Committed) Under Committed**
Resources Division									
Energy and Mines	1	$ 699,700	$	$	$ 699,700	$ 689,868	$ 9,832	$	$ ....
Finance	12	350,000,000	....	....	350,000,000	300,000,000	50,000,000	....	....
Resources Division		**$ 350,699,700**	**$ ....**	**$ ....**	**$ 350,699,700**	**$ 300,689,868**	**$ 50,009,832**	**$ ....**	**$ 50,009,832**
Energy Security Division									
Energy and Mines	47	$ 4,200	$	$	$ 4,200	$	$ 4,200	$	$ ....
Energy Security Division		**$ 4,200**	**$ ....**	**$ ....**	**$ 4,200**	**$ ....**	**$ 4,200**	**$ ....**	**$ 4,200**
Agricultural Division									
Agriculture and Food	50	$ 19,928,000	$	$	$ 19,928,000	$ 17,617,427	$ 2,310,573	$	$ ....
Rural Development	51	150,000	....	....	150,000	66,114	83,886	....	....
Agricultural Division		**$ 20,078,000**	**$ ....**	**$ ....**	**$ 20,078,000**	**$ 17,683,541**	**$ 2,394,459**	**$ ....**	**$ 2,394,459**

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* "Budget" includes funding provided by supply bills passed by the Legislative Assembly and special warrants approved through December 1991, and forecasted amounts for statutory appropriations

** Special Warrants after December 31 are listed.

Saskatchewan Heritage Fund

Schedule of Appropriation and Expenditure by Subvote

For the Year Ended March 31, 1992

Department and Activity	Vote-Subvote	Appropriation Budget*	Special Warrant**	Statutory Adjustment	Virement	Final Appropriation	Expenditure	Under Expended	Accounts Payable	(Over Committed) Under Committed
Resources Division										
Energy and Mines	1									
Compensation payments pursuant to section 23 of The Crown Minerals Act for oil rights acquired by the Crown	4	$ 590,000	$	$	$ (35,000)	$ 555,000	$ 554,931	$ 69		
Interest on refund of taxes	7	9,700	......	......	......	9,700	......	9,700		
Payments required under the trust certificates attached to mineral titles transferred to the Crown in lieu of taxes	8	100,000	......	......	35,000	135,000	134,937	63		
Total — Energy and Mines		$ 699,700	$	$	$	$ 699,700	$ 689,868	$ 9,832	$	$ 9,832
Finance	12									
Payment of dividend to Consolidated Fund	1	$ 350,000,000	$	$	$	$ 350,000,000	$ 300,000,000	50,000,000		
Total — Finance		$ 350,000,000	$	$	$	$ 350,000,000	$ 300,000,000	$ 50,000,000	$	$ 50,000,000
Total — Resource Division		$ 350,699,700	$	$	$	$ 350,699,700	$ 300,689,868	$ 50,009,832	$	$ 50,009,832
Energy Security Division										
Energy and Mines	47									
Research Grants	3	$ 4,200	$	$	$	$ 4,200	$	$ 4,200		
Total — Energy Security Division		$ 4,200	$	$	$	$ 4,200	$	$ 4,200	$	$ 4,200
Agricultural Division										
Agriculture and Food	50									
Payments of interest rebates pursuant to The Farm Purchase Program Act	1	$ 4,700,000	$	$	$	$ 4,700,000	$ 4,447,717	$ 252,283		
Payments to cover the deficiency of Land Bank lease fees in meeting the interest costs owing on transferred Land Bank land	2	15,228,000	......	......	......	15,228,000	13,169,710	2,058,290		
Total — Agriculture and Food		$ 19,928,000	$	$	$	$ 19,928,000	$ 17,617,427	$ 2,310,573	$	$ 2,310,573
Rural Development	51									
Grants for agricultural lessees' share of compensation and rental payments for easements and surface leases	1	$ 150,000	$	$	$	$ 150,000	$ 66,114	$ 83,886		
Total — Rural Development		$ 150,000	$	$	$	$ 150,000	$ 66,114	$ 83,886	$	$ 83,886
Total — Agricultural Division		$ 20,078,000	$	$	$	$ 20,078,000	$ 17,683,541	$ 2,394,459	$	$ 2,394,459

*"Budget" includes funding provided by supply bills passed by the Legislative Assembly and special warrants approved through December 1991, and forecasted amounts for statutory appropriations.

**Special Warrants after December 31 are listed.

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Saskatchewan Heritage Fund Details of Expenditure by Division

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Resources Division

Energy and Mines

Compensation payments pursuant to section 23 of The Crown Minerals Act for oil rights acquired by the Crown (Subvote 4)

Objective

To compensate former owners of mineral rights that were expropriated by the Crown.

Program Administration

This program provides payments to former owners of mineral rights that were expropriated by the Crown based on production, applicable royalty rates, and price as of December 1973.

Interest on refunds of taxes (Subvote 7)

Objective

To provide an interest refund on overpayment on taxes by the oil industry.

Program Administration

This program administers the interest refunds which resulted from overpayments of tax when the taxes were no longer required to be collected by legislation.

Payments required under the trust certificates attached to mineral titles transferred to the Crown in lieu of taxes (Subvote 8)

Objective

To provide payment to individuals or corporations with mineral interests in Crown held mineral rights.

Program Administration

This program provides monthly payments to individuals or corporations having mineral interest in Crown held mineral rights.

Finance

Payment of dividend to Consolidated Fund (Subvote 1)

Objective

To provide a dividend to the Consolidated Fund.

Resources Division

(thousands of dollars)

Subvote	Personal Services		Supplies & Services	Advertising	Travel	Contractual Services	Grants	Purchase of Equipment & Other Assets	Other Expenditures	Total
	General	Extraordinary								
Energy and Mines (Vote 1)										
4 Compensation payments pursuant to section 23 of The Crown Minerals Act for oil rights acquired by the Crown	$	$	$	$	$	$	$	$	$ 555	$ 555
7 Interest on refund of taxes	....	....	....	....	....	....	....	....	....	....
8 Payments required under the trust certificates attached to mineral titles transferred to the Crown in lieu of taxes	$	$	$	$	$	$	$	$	$ 135	$ 135
Total	**$ ....**	**$ ....**	**$ ....**	**$ ....**	**$ ....**	**$ ....**	**$ ....**	**$ ....**	**$ 690**	**$ 690**
Finance (Vote 12)										
1 Payment of dividend to Consolidated Fund	$	$	$	$	$	$	$	$	$ 300,000	$ 300,000
Total	**$ ....**	**$ ....**	**$ ....**	**$ ....**	**$ ....**	**$ ....**	**$ ....**	**$ ....**	**$ 300,000**	**$ 300,000**
Total Resources Division	**$ ....**	**$ ....**	**$ ....**	**$ ....**	**$ ....**	**$ ....**	**$ ....**	**$ ....**	**$ 300,690**	**$ 300,690**

Other Payments

Listed are payees who received $20,000 or more to for purposes other than grants or personal services, for example: rent, advertising, contracts, equipment, office supplies.

Amax Petroleum Corporation	$ 24,019
Amoco Canada Petroleum Co. Ltd.	51,423
Canadian National Railways	51,060
Dura Petroleums Ltd.	24,149
Minerals Ltd.	50,000
Minister of Finance	300,000
National Trust Co.	50,021
North American Royalties Inc.	25,676
Pan Canadian Petroleum Ltd.	50,038
Petro Canada	49,980
Saskatchewan Oil and Gas Corporation	49,999
Sceptre Resources Ltd.	21,360
Scurry Rainbow Oil Ltd.	49,990
Shell Canada Limited	50,000

Energy Security Division

Energy and Mines

Research Grants (Vote 47)

Objective

To influence which studies are initiated by the Canadian Energy Research Institute.

Program Administration

This program provides an annual fee for a seat on the board of directors of the Canadian Energy Research Institute.

There were no expenditures paid from this division.

Energy and Mines

Research Grants (Subvote 3) .... $ ....

Agricultural Division

Agriculture and Food

Payments of interest rebates pursuant to The Farm Purchase Program Act (Subvote 1)

Objective

To provide farmers with a rebate for a portion of the interest paid on loans used to acquire land.

Program Administration

This program provides interest rebates equal to the difference between amortized land payments at lender rates and a government guaranteed rate. The guaranteed rate is 8% for the first 5 years of enrolment and 12% for the second 5 years. Rebates are paid semi-annually to all clients with loans in good standing with their lenders. New enrolment to the program was discontinued as of June 17, 1987.

Payment to cover the deficiency of Land Bank lease fees in meeting the interest costs owing on transferred Land Bank land (Subvote 2)

Objective

To fund the deficiency between revenue earned on rental penalties, and interest on former Land Bank land, and the interest cost on monies borrowed by the Province to purchase that land.

Program Administration

This program administers the funding of deficiencies between rental revenue earned on Land Bank land, and the interest on the loans against the land.

Rural Development

Grants for agricultural lessees' share of compensation and rental payments for easements and surface leases (Subvote 1)

Objective

To compensate farmers who lease crown land which suffers detrimental effects as a result of non-agricultural surface leases.

Program Administration

This program provides financial compensation to farmers who lease Crown Land that have surface leases which result in a reduction to the amount of usable acreage, or impose an inconvenience for the farmer. For example, Crown Land with an oil well would result in reduced useable acreage for the farmer leasing the land.

Agricultural Division

(thousands of dollars)

Subvote	Personal Services General	Personal Services Extraordinary	Supplies & Services	Advertising	Travel	Contractual Services	Grants	Purchase of Equipment & Other Assets	Other Expenditures	Total
Agriculture and Food (Vote 50)										
1 Payments of interest rebates pursuant to The Farm Purchase Program Act	$	$	$	$	$	$	$ 4,448	$	$	$ 4,448
2 Payments to Cover the deficiency of Land Bank lease fees in meeting the interest costs owing on transferred Land Bank land	....	....	....	....	....	....	13,170	....	....	13,170
Total	$	$	$	$	$	$	$ **17,618**	$	$	$ **17,618**
Rural Development (Vote 51)										
1 Grants for agricultural lessees' share of compensation and rental payments for easements and surface leases	$	$	$	$	$	$	$ 66	$	$	$ 66
Total	$	$	$	$	$	$	$ **66**	$	$	$ **66**
Total Agricultural Division	$	$	$	$	$	$	$ **17,684**	$	$	$ **17,684**

Grant Payments

Listed, by program, are grant recipients who received $5,000 or more.

Agriculture and Food (Vote 50)

Payments of interest rebates pursuant to The Farm Purchase Program Act (Subvote 1)

Armstrong, Darrell Gordon	$ 6,683
Benneweis, Douglas Russell	6,354
Benneweis, Greg	5,694
Bjornson, Gregory P. and Bank of Montreal	8,446
Boll, Kevin J.	6,083
Boll, Rod M.	6,083
Bourgeois, Denis and Toronto Dominion Bank	7,392
Bourgeois, Marcel and Toronto Dominion Bank	7,392
Buhr, Shawn	5,315
Clark, Glen Allan	18,202
Cooke, David S. and Toronto Dominion Bank	14,498
Cornea, Arnold Booker	5,463
Cowan, Calvin H.	6,508
Crozier, J. Darren	5,742
Crozier, Jack Alvin	5,380
Doerksen, John and Western Credit Union	5,222
Dumont, Paul Emile	5,556
Eger, Troy M.	9,815
Emmerson, Gregory Cecil	5,614
Facca, Donn	5,245
Farr, Jeffrey James and Sedley Credit Union	5,561
Fisher, Calvin and Prelate Credit Union Ltd.	8,285
Flath, Lorne	9,359
Flavel, Kelly	5,100
Giesbrecht, Murray	6,070
Gilbertson, Randall	5,370
Guillaume, Daniel	6,628
Halpenny, Vernon and Halpenny, Michelle	6,102
Hellings, Craig Earl and Bank of Montreal	7,890
Holbrook, Jeffrey	12,684
Jordet, Lee	5,179
Kaufmann, Garth	5,067
Kirk, Kevin T.	9,053
Kriger, Walden L.	5,203
Krywy, Vernon	6,862
L'Hoir, Richard and L'Hoir, Margaret	5,649
Leier, Gerald R. and Bank of Montreal	7,558
Leier, John J. and Bank of Montreal	8,343
Macala, Edward Michael	7,398
Mueller, Lenard B. and Leroy Credit Union	8,999
Perrin, Gregory and Tompkins Credit Union	5,313
Prang, Henry J. and Herbert Credit Union Ltd.	7,384
Purves, Glen Wesley and Maple Creek Credit Union	5,532
Rask, Roger	5,165
Rawlyck, John Walter	11,438
Roberge, Art	9,992
Roberge, Ron	10,125
Sawchuk, Terry	5,342
Schener, Darcy	5,791
Silzer, Alan	5,518
Sinclair, Brian John	8,507
Slough, Randall	6,566
Sommerfeld, Perry Reynold	11,315
Steele, Bradley	5,282
Stuckel, Curtis and Bank of Montreal	7,283
Sully, Curtis	6,901
Swenson, Richard J.	5,520
Turpin, Robert Bruce	5,475
Zalkinko, David	12,288
Payees under $5,000	4,017,932
	$ 4,447,718

Payments to cover the deficiency of Land Bank lease fees in meeting the interest costs owing on transferred Land Bank land (Subvote 2)

Farm Purchase Program Fund	**$ 13,169,710**

Rural Development (Vote 51)

Grants for agricultural leasees' share of compensation and rental payments for easements and surface leases (Subvote 1)

Martin Grazing Co-op Ltd.	$ 11,901
Payees under $5,000	54,213
	$ 66,114

Other Information

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Statement of Remission of Taxes and Fees

Statement showing Remission of Taxes and Fees for the Fiscal Year Ended March 31,1992 as provided for under Section 42, The Revenue and Financial Services Act.

The Education and Health Tax Act

A and R Lumber Ltd.	$ 185
A-1 Aquarium and Pet Supply Ltd.	269
ABC Petroleum	140
AC Motors	47
Action Honda	44
Adults Only	57
Aim Electric Ltd.	586
Alberta Boot Manufacturing	67
Almasi, Don and Arlene	38
Anderson Appliance Servce Ltd.	89
Assiniboine Fuel Company Ltd.	41
Auto Shop	114
Ave H Grocery and Confectionery	167
Avis Car Inc.	634
B and L Enterprises	50
B. G. Thesen Agro Service Ltd.	43
Bandag Canada Ltd.	31
BC Belting Ltd.	207
BCS Bendig Computer Services	23
Benjamin Moore and Co.	34
Beta Vision	78
Beth's Draperies and Interiors	155
Bi-Provincial Upgrader	2,753
Big Valley Developments Inc.	716
Bitterroot International Systems Ltd.	18
Blue Schooner Fish and Chips	560
Boe Navarr Jewellers Ltd.	318
Bonanza Restaurant	704
Boston Pizza	319
Bow Manor Motor Hotel	50
Brandt Industries Ltd.	561
Brockman's Service Ltd.	6
Broadcasting Station CFQC-TV	105
Burton Doors and Custom Millwork Ltd.	450
BW Rig Repair and Supply	61
C and C Carpet Bargain Centre	370
C. A. McMillan Leasing	19
Cabri Food Mart	79
Campion College	107
Canadian Tire, North Battleford	577
Canadian Tire, Moose Jaw	692
Canadian Bible College	76
Canora Hotel	17
Carol's Gifts and Kitchen Centre Ltd. (Southland Mall)	113
Carol's Gifts and Kitchen Centre Ltd. (Victoria Square Mall)	79
Carrot River Pharmacy	212
Cash Motors and Auto Body Ltd.	401
Central Vending	73
Champion Auction Service	32
Choice Convenience	150
Circle 8 Confectionery	111
City Space Design Group	117
Cochrane Dunlop Industrial Products	567
Commercial Cleaning Chemicals	2
Computerway	718
Concept Now Cosmetics Ltd. (Alberta)	60
Conforce Structures Limited	834
Consolidated Turf Equipment (1965) Ltd.	335
Cop's Farm Service	58
Country Kitchen	575
Country Touch	60
Crabtree and Evelyn Vicanbo Inc.	186
Craig Nelson Sales and Service Ltd.	139
Creative Fabrics and Interiors	48
Crosstown Motors	43
Curran Enterprises Ltd.	35
Curran, George A.	28
D and S Vending Machine Co. Ltd.	6
D and L General Store	120
D J Sales	298
Da Vinci Clothiers	111
Dairy Queen	285
Dalmys (Canada) Limited	832
Dancer's Den	31
Danco Equipment Ltd., Calgary	558
Danco Equipment Ltd., Saskatoon	321
DBJ Leasing Inc.	248
Delphi Family Restaurant	538
Digital Systems Group Inc.	184
Dirk's Service II	50
Distinctive Vertical and Venetians Manufacturing Ltd.	251
Doering Construction	110
Doug's Spoke 'N Sport Inc.	569
E J's Restaurant and Gas Bar Co. Ltd.	264
Eave Toyota Ltd.	549
Eisbrenner Pontiac Buick Cadillac GMC Ltd.	735
Eli Lily Canada Inc.	419
Esterhazy Flower Bin 1990	68
Esterhazy Hardware and Furniture	237
Estevan Coal Corporation Boundary Dam Mine Luscar Ltd.	539
European Jewellers Ltd. (Golden Mile)	302
European Jewellers Ltd. (Victoria Square Mall)	182
Evanol Boats	56
Fanfare Clothing	403
Fashion Two Twenty	11
Fashions Sixth Avenue	187
Faveri's Unpainted Furniture	77
Fine Frames Gallery	180
Fine Furniture Oasis	530
Five Star Steel/Anderson Welding Ltd.	410
Flair Packaging Ltd.	323
Friesen's Department Store	191
Frontier Peterbilt Sales Ltd.	27,177
Frontier Service/Chin and Chin Enterprises	94
Fry's Foods Inc.	23
Furniture World Bridge City Ltd.	627
G K Steel Ltd.	137
G. R. Carscadden Funeral Chapels Ltd.	80
G.E.C. Canada Ltd.	175
Gabe's Satellite Systems	49
GEAC Canada Limited	326
General Business Machines Service Ltd.	149
Glencairn Esso	330
Glenco Building Products Ltd.	602
Golden Arrow Archery Lanes Ltd.	7
Graham Coulter Ventures Ltd.	352
Grainfield's Pancake and Waffle House Inc.	931
Grainfields	631
Grant's Repair	40
Gravelbourg Inn	36
Greatwest Chrysler	604
Gregson's Radio and T.V. Sales	106
Grip Clinch Fasteners Ltd.	140
Handyman Rental Centre	623

Statement of Remission of Taxes and Fees — *(Continued)*

The Education and Health Tax Act — *(Continued)*

Harold's Furniture	91
Heggestad Brothers	54
Hendry's Western Service Station	435
Highway 8 Gas Bar	52
Home Again Clothing Company Limited	171
Huebner Plumbing and Heating 1980 Ltd.	43
Humboldt Esso	5
Hunt's Limited	42
Husky Oil Marketing Company	578
Husky Oil Operations Ltd.	870
Imperial Hardware	61
Inglis Limited	151
Inn on the Park	68
International Mailing Systems Limited	88
Isman's Leather Shop	111
J and W Alliances Ltd.	22
J. K. Redi-Mix Limited	190
James Tire	125
Jim Dandy Food Stores	530
Jira Holdings Inc.	71
Jock Sportswear Ltd.	80
Johnson Plumbing and Heating Ltd.	267
K and K Glass Ltd. (Estevan)	89
K and K Glass Ltd. (La Ronge)	51
K and K Glass Ltd. (Meadow Lake) Ltd.	117
K and K Glass Ltd. (N. Battleford)	145
K and K Glass Ltd. (Regina) Ltd.	233
K and K Glass Ltd. (Rosetown) Ltd.	234
K and K Glass Ltd. (Saskatoon) Ltd.	145
K and K Glass Ltd. (Unity) Ltd.	69
K C's Beachery	56
Kassies's Jewelry — Ross Shaw	108
Keats Brothers	99
Kell's Grenfell Pharmacy	161
Keller, Gordon	398
Kindersley Dairy Queen	319
Klassen Kabinets	47
Klein's Food Mart	29
L M Gas Bar	5
L and M Sales	20
L and M Pricewatchers Pharmacy	121
L. E. Matchett Trucking Co. Ltd.	500
Lacelle Brothers Ltd.	113
Lafarge Construction Materials	117
Lafleche Auto Body	56
Lakeshore Tree Farms Ltd.	217
Lakeview Farm Equipment	54
Laserlab Printing Inc.	40
Last Mountain Video	197
Lazer Autobody Inc.	60
Leaf Trust	202
Leisureland Audio	50
Len's Plumbing and Heating	77
Lintlaw Service Centre (1978) Ltd.	87
Lloyd's Office Supplies	136
Logan's Audio Video	532
Lynn's Drive Inn	150
Macleods — R. Etson	109
MacLeods Authorized Dealer	105
Madill's Drug Ltd.	391
Magna Applications Ltd. Edmonton	15
Manhattan Casuals	483
Mark's Work Warehouse	434
Markswood Crafts	101
Martin's Servicentre	15
McGill's Environmental Dust Control Inc.	83
McGunigal Marine Ltd.	138
McMahon Motors	19

Melfort Upholstery and Cleaning	29
Melville Motors Ltd.	662
Mercury Steel Ltd.	169
Mid Continental Pump Supply Ltd.	435
Millar's Red and White	38
Mina Wood Fashions Ltd.	86
Minatco Limited	17
Miro's Truck Sales Ltd.	229
Monarch Beauty Supply Co.	672
Moose Jaw Clothes Encounter Ltd.	530
Moose Jaw Ford Sales Ltd.	30
Mount Royal Turbo	521
Mr. In-Between	182
Mr. and Mrs. Leather	45
Mudco Services Ltd.	33
Murray Golf Course	197
Naber Ford Sales Limited	556
Ng's Family Restaurant	12
Nipawin Service Centre Ltd.	76
North of 53 Consumers Co-operative Limited	116
Northern Lights School Division No. 113	221
Northgate Motor Inn	408
Northway Esso 1988	294
Olde Tyme Foods	75
Oliver Industrial Supply Ltd.	532
Olru Construction Ltd.	29
Palliser Motors Ltd.	592
Park and Dewdney Esso	257
Park Centre Cafe Ltd. (Waskesiu)	258
Parkland Regional Care Centre	157
Pasquia Publishing Ltd.	113
Paul's Music and Book Shop	33
Penny-Dale Junction	236
Perth's (Brandon)	168
Philippon Construction and Building Supplies	72
Phillips Publishers Ltd.	425
Piccadilly (Regina) Ltd.	361
Piccadilly Limited	391
Popp's Auction Service Ltd.	103
Prairie Steel Products Ltd.	359
Prairie Tool Industrial Supply Ltd.	583
Prairie West Sales	518
Preeceville Food Mart	174
Prime Computer of Canada Limited	73
R J's Motel and Restaurant Ltd.	326
R and K Auto Body Limited	18
R. L. Cushing Millwork Co. Ltd.	547
Radio Shack 5867	653
Reef Mud	394
Regina Blind Factory	294
Reid Motors Limited	554
Reliable Auto-Affordable Janitorial Services Inc.	59
Riverside Repair	5
RL Service Ltd.	103
Robertson Handicraft Supplies Ltd.	548
Roly's Red and White	313
Royal Bank Leasing Inc.	615
Royal Sign Systems Ltd.	182
Sam's General Trucking Ltd.	244
Saskatchewan Abilities Council	549
Saskatchewan Crop Insurance Corporation	487
Saskatoon Farm Equipment	34
Save-U Family Food Ltd.	268
Schelly Service Ltd.	245
Schulte Supermarket	37
Sci-Com Data Servcies (1974) Ltd.	450
Select Finishing Services	203

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The Education and Health Tax Act — *(Concluded)*

Shamrock Television System Inc. (Prince Albert Division)	244
Shaunavon Drugs (1967) Ltd.	180
Signal Industries Ltd.	525
Signature Public Relations	165
Simark Controls Ltd.	432
Sims Ave Service Ltd.	11
Slowski's Aluminum	21
Small Motor Service	31
Smiley's Steak and Pancake House Ltd.	272
South Hill Family Foods	98
South Albert Tire and Auto Centre Ltd.	361
South Bay Cabins and Services Ltd.	125
Southey Homestead Restaurant	231
Special Moments By Bill	25
Spectrum Auto Brokers Inc.	78
Sporty T's Apparel	118
Spring Service Limited	153
Stanchem Inc.	66
Stapleford Pharmacy	12
Staples Men's Wear Ltd.	143
Star Tracker Systems	3
Steelmet Supply Inc.	358
Stevens and Son Limited	567
Sun-Raven Holdings Ltd.	99
Sunny Sign Up	35
Superior Small Engine Repair	105
Suzy Shier (Canada) Ltd.	141
T and P Video Games and Computers	840
T J's Pizza Inc.	221
T R Holdings Ltd.	125
Take Note Musicentre	172
Taxi Gifts and Clothing and Baskets to Go	300
Team Skyline Sports Ltd.	525
The Bethune Co-operative Association Ltd.	120
The Bombay Company/The Bombay Furniture Co. of Canada Inc.	194
The Boy's Shop Inc.	530
The Children's Corner Bookstore Inc.	68
The Man From Pari's Leisure Properties Corporation Ltd.	227
The Salt Man by ASC	65
The Sport Shack Ltd.	292
The Sports Traders Ltd.	361
The Yorke Inn Motel	85
Theodore Motor Inn	24
Theodore Home Hardware	76
Thoen's Service Ltd.	560
Thomas Rathwell Ltd.	69
Tod's Flower Shop	51
Town Clerk, Battleford	552
Town of Creighton	16
Tramp's Music and Books P. A.	192
Tri-City Survey's Ltd.	528
Tropical Illusions	97
Tuckahoe Leasing Inc.	111
Turfmaster Equipment Ltd.	210
Turtle's Convenience Store	32
U S Car Connection	155
Ulmer Chevrolet Oldsmobile Cadillac Ltd.	598
Ultracuts	65
Uncle Ed's Furniture Centre	580
Uni-Meet Ltd.	691
Unity Color Photos	8
Wadena Building Supplies	294
Wagner's Hardware Ltd.	152
Wallace Construction Specialties Ltd.	657
Walsh's Custom Interiors Ltd.	140
Wees Enterprises	22
Westar Petroleum Ltd.	365
Western Cycle and Sporting Goods Co. Ltd.	636
Weyburn Dairy Queen Brazier Store	1,000
Wheatbelt Sales Ltd.	15
White's Foods	16
Whole Earth Store (1984) Ltd.	115
Wide West Motel	48
Wil's Plumbing and Heating Services	15
Wilson's Lodge Ltd.	4
Winnipeg Organ Centre Ltd.	41
Wismer's Auto Body Ltd.	70
Wollaston Lake Lodge Ltd.	320
Yasal Ferozdin	5
Yellow Submarine	17
Yellowhead Buiding Supplies Ltd.	389
Yogen Fruz	61
Yorkton Drive In Ltd.	579
Yorkton Fireplaces	61
256-Plus Computer Products Limited	23
3M Canada Inc.	1,149
	$ 108,807

The Fuel Tax Act, 1987

A Dobia and Son Freightline Ltd.	$ 200
Cossette, Roland	116
Dasko, Peter	144
Gardipy, Emile	604
Husky Oil Marketing	2,429
Knapik, Gerald	164
Lees, John	256
Lytwynec, Nicholas (Estate of)	18
Martyn, Bert	383
Wood, Marion D.	950
	$ 5,264

The Income Tax Act

Aitken, William H.	$ 1,031
Alarie, Sister Lucille	755
Anderson, James A.	2,060
Anderson, Lyle E.	528
Arnold, Sister Callista	1,000
Beckton, John A.	1,993
Belak, Randall G.	1,017
Beler, Sister Charlotte	292
Bezaire, Sister Yvonne	811
Biesenthal, William C.	1,464
Birkenthal, Allan	1,067
Bohn, Simon	1,306
Borreson, Sister Carol	337
Bosch, Wayne J.	326
Boser, Ronald James	2,246
Boser, Perry J.	1,322
Bouvier, Sister Josephine	88
Boyd, Douglas J.	1,617
Burke, Sister Patricia M.	442
Campbell, Kenneth J.	1,727

Statement of Remission of Taxes and Fees — *(Continued)*

The Income Tax Act — *(Concluded)*

Chaloux, Sister Lise	533
Colterman, Sister Leona	10
Comeau, Sister Aline M.	764
Coolidge, Calvin J	1,055
Coopersmith, Morley G.	1,808
Corcoran, Sister Ellen M.	180
Courcelles, Sister Lucille	764
Croteau, Sister Therese	837
Czinkota, Barry E.	819
Deault, Robert	3,700
Deck, Gerald	764
Denis, Paul	1,077
Dnistransky, Everett P.	2,261
Edgerton, Kevin D.	946
Edgerton, Brad	956
Elder, Sister Elizabeth	1,281
Ellis, Melvin	510
Engel, Sister Monica S.	527
Engel, Sister Rose-Ann	334
Feist, Sister Bernadette	189
Finnie, Merlin C.	1,465
Fleury, Sister Elizabeth	281
Florek, Christopher T.	2,433
Fontaine, Lionel	1,803
Fantaine, Sister Cecile	799
Gareau, Leo G.	296
Gougeon, Sister Yvonne M.	554
Grant, Thomas O.	759
Grigo, Alan	4,672
Grondin, Sister Marie R. (Estate of)	1,110
Gryba, Clifford	435
Hanson, Kevin H.	1,107
Haubrich, Linda	605
Hoenecke, Raymond G.	97
Hoffart, Sister Rose	498
Holitzki, Sister Francis B.	1,419
Holler, Keith	475
Horkoff, Donald W.	2,354
Huck, Sister Louise	1,576
Hudye, Nick	580
Jaeb, Melvin D.	1,109
Johnson, Lorne R.	654
Johnson Raymond V.	2,582
Judd, Doug	173
Judd, Glenn	853
Kambeitz, Sister Teresita	293
Kearns, Sidney E.	2,213
Kleiboer, Donald W.	1,414
Klymchuk, Sister Annie	235
Kress, Sister Magdelina K.	716
Kuffner, Sister Agnes	1,219
Lafleur, Sister Lorraine	589
Lagasse, Sister Laurette	579
Ledinski, Raymond	2,814
Lefebvre, Sister Lucie	475
Lesage, Sister Therese	544
Lindsay, Harold	1,076
Mandziak, Orest E.	1,319
McBain, Robert	1,007
McKay, Richard K.	1,397
McNally, Sister Anna P.	1,133
Melenchuk, Sister Mary Ann	1,603
Miller, Gene E.	326
Munroe, Harold J.	936
Mysko, Edward	667
Mytroen, James P.	267
New, Curtis L.	1,339
Nunweiler, Maurice	1,406
Olson, Conrad H.	1,275
Oscar, Cyril K.	1,647
Palud, Sister Eveline	761
Parker, Rodney L.	59
Perry, Darrly R.	1,596
Pettersen, Glenn A.	1,722
Philiips, David	688
Pliska John C.	1,794
Prokes, Sister Mary Timothy	154
Rempel, Arnold	1,019
Reffel, Sister Elizabeth	151
Righetti, Sister Ursula	616
Righetti, Sister Veronica	1,353
Rouble, Sister Anastasia	1,615
Ruthven, R. George	1,250
Sahulka, Anthony C.	1,008
Schachtel, Sister Henrietta	377
Schaubroeck, Sister Rachel	480
Schick, Vern	610
Schroeder, Eugene	946
Schubert, Howard W.	283
Shirley, Sister Evelyn	72
Shishkowski, Murray	963
Smith, Margaret	915
Stretten, Rodney	954
Taylor, Dennis	1,077
Taylor, Cheryl	811
Urlacher, Henry	1,260
Wagner, Ronald S.	1,466
Wagner, William H.	2,622
Waithman, David E.	1,256
Weiss, Kevin	2,022
Wekel, Sister Margaret M.	1,427
Wendling, Sister Andrea	601
Zunti, Francis X.	1,983
Zunti, Robert C.	2,431
	$ 132,264

The Liquor Consumption Tax Act

Andy's Dining Room	$ 14
Assiniboia Bowl-A-Drome	14
Bar-K Ranch	658
Bow Manor Motor Hotel	284
Canora Hotel	264
Chi Chi's Mexican Restaurante	269
Delphi Family Restaurant	50
Earl's Restaurant (Regina) Ltd.	497
Ehrle Hotel	538
Franchise 21, Vonda	49
Franchise 89, Central Butte	200
Franchise 95, Bengough	222
Franchise 120, Midale	76
Franchise 127, Chaplin	58
Greko's	54
Inn On the Lake	10
Manitou Hotel	182
Murray Golf Course	75
North Battleford Granite Curling Club	106
Peg Hotel	59
Pierceland Hotel	362
Pioneer Motor Hotel	24
R J's Restaurant	10
The Granary	162
The Regina Teacher's Club	147
Theodore Motor Inn	139
Valley View Hotel	90
Watrous Hotel	55
Waverley Hotel	275
Wollaston Lake Lodge Ltd.	29
	$ 4,972

Statement of Remission of Taxes and Fees — *(Concluded)*

Statement showing Remission of Royalties and Taxes for the Fiscal Year Ended March 31, 1992 as provided for under Section 60, The Financial Administration Act.

The Crown Minerals Act, The Freehold Oil and Gas Production Tax Act

Consumer's Co-operative Refineries Ltd.	$ 600,000
Husky Oil Operations Ltd.	3,388,201
Lone Pine Resources Ltd.*	195,784
Oakwood Petroleums Ltd.*	861,130
Saskatchewan Oil and Gas Corporation*	371,867
	$ 5,416,982

*These remissions were made in respect of natural gas supplied to New Grade Energy Inc. and were assigned to New Grade as a condition of the remissions order.

PART

A

Public Accounts
1991-92

Compendium of Financial Statements

Part A

Saskatchewan

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Saskatchewan Centre of the Arts Fund

SCOPE OF THE PUBLIC ACCOUNTS

The 1991-92 Public Accounts of the Province of Saskatchewan are organized into three reports:

Volume 1 contains the financial statements of the Consolidated Fund, the Saskatchewan Heritage Fund and a combination of these two funds, known as the Combined Funds. Volume 1 also contains the summary financial statements which consolidate the financial activities of all organizations for which the Government of Saskatchewan is responsible. A schedule of summary information on superannuation, trust and special purpose funds for which the Minister of Finance has administrative responsibility is also included.

Volume 2 contains details on the expenditures and revenues of the Consolidated Fund and the Saskatchewan Heritage Fund. Volume 2 also contains a listing of remissions of taxes and fees.

A two-part report, known as the **Compendium of Financial Statements** is comprised of the financial statements of various government boards, agencies, commissions, superannuation funds, special purpose funds and institutions as well as those Crown corporations which are accountable to the Treasury Board. Financial statements for Crown corporations that are accountable to the Crown Management Board appear in a separate compendium of annual reports compiled by the Crown Management Board.

GUIDE TO THE COMPENDIUM OF FINANCIAL STATEMENTS

This Compendium is comprised of the financial statements of various government boards, agencies, commissions, superannuation funds, special purpose funds and institutions as well as those Crown corporations which are accountable to the Treasury Board.

The financial statements are for fiscal periods ending within the Province's fiscal year April 1, 1991 to March 31, 1992.

While many of these entities are required to table their financial statements in the Legislature as separate reports, this Compendium serves to provide ease of public access to their financial statements.

Financial statements for Crown corporations that are accountable to the Crown Management Board appear in a separate compendium of annual reports compiled by the Crown Management Board.

The Compendium consists of two parts:

Part A - Pension Funds
Trust Funds
Educational Institutions
Revolving Funds
Health Care Institutions

Part B - Crown Corporations
Other Funds

Each Part includes a complete table of contents for the whole Compendium, as well as a complete alphabetical listing, with page number reference, in an index.

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AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the statement of net assets available for benefits of the Judges of the Provincial Court Superannuation Plan as at March 31, 1992 and the statement of changes in net assets available for benefits for the year then ended. These financial statements are the responsibility of the Plan's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Plan as at March 31, 1992 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

W.K. Strelioff

Regina, Saskatchewan
June 26, 1992

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

JUDGES OF THE PROVINCIAL COURT SUPERANNUATION PLAN
STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS
As At March 31

	1992	1991
ASSETS		
Investments		
Cash and short term investments	$ 409,496	$ 946,971
Bonds and debentures	1,498,445	1,186,709
Equities	1,755,674	1,219,352
	3,663,615	3,353,032
Receivables		
Employees' contributions	7,849	8,362
Accrued investment income	63,372	46,364
Other	21,033	484
	92,254	55,210
Total assets	3,755,869	3,408,242
LIABILITIES		
Annuities payable	20,122	---
Administrative expenses payable	3,339	5,741
Total liabilities	23,461	5,741
Net assets available for benefits	$3,732,408	$3,402,501

(See accompanying notes)

Statement 2

JUDGES OF THE PROVINCIAL COURT SUPERANNUATION PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
Year Ended March 31

	1992	1991
INCREASE IN ASSETS		
Investment income		
Interest	$ 197,322	$ 247,070
Dividends	47,799	32,761
Other	2,025	4,221
	247,146	284,052
Market value adjustment (Note 2)	39,935	185,508
Contributions by judges	130,533	135,801
Deficiency payment from consolidated fund (Note 3)	419,329	347,948
Total increase in assets	836,943	953,309
DECREASE IN ASSETS		
Administration expenses (Note 5)	37,992	27,004
Superannuation allowances		
Magistrates' Court Act	58,132	35,812
Provincial Court Act	410,912	340,901
Total decrease in assets	507,036	403,717
Increase in net assets	329,907	549,592
Net assets available for benefits, beginning of year	3,402,501	2,852,909
Net assets available for benefits, end of year	$3,732,408	$3,402,501

(See accompanying notes)

JUDGES OF THE PROVINCIAL COURT SUPERANNUATION PLAN
NOTES TO FINANCIAL STATEMENTS
March 31, 1992

1. Description of the Plan

a) General

The Judges of the Provincial Court Superannuation Plan was established on October 1, 1978 under *The Provincial Court Act* to provide a defined benefit final average pension plan for the Judges of the Provincial Court of Saskatchewan.

The Act also established the Judges of the Provincial Court Superannuation Fund to accumulate all contributions paid by judges, any investment income and payments received from the Consolidated Fund. Pensions, annuities, supplementary allowances, refunds and interest are paid out of the Fund.

Further plan details are contained in *The Provincial Court Act*, and the related regulations.

b) Administration

The Minister of Finance administers the Judges of the Provincial Court Superannuation Fund and is responsible for the investment of the Fund. Day-to-day administration is provided by the Public Employees Benefits Agency.

c) Funding Policy

Judges contribute 5% of salary each year. Contributions are reduced by an amount equal to deemed Canada Pension Plan contributions.

d) Retirement

The normal retirement age is 65. Judges appointed under *The Magistrates' Court Act* retire at age 70.

Judges may retire as early as age 55 having served for at least 10 years. However, the early retirement pension is reduced by a factor prescribed by the Act.

e) Pension

The annual pension payable to a superannuated judge is 3% of the average salary received by the judge during the judge's last three years of service, multiplied by the total number of years of service for which the judge has contributed. The maximum number of years of service is 23 1/3 years.

f) Refunds of Contributions

A judge who retires, resigns or is removed from office and who is not entitled to receive a pension, is entitled to receive a refund of contributions together with interest.

2. Significant Accounting Policies

The financial statements are prepared in accordance with generally accepted accounting principles. The following policies are considered significant.

a) Accrual Basis

The financial statements are prepared on the accrual basis of accounting.

b) Investments

Investment in bonds and equities are recorded at market values which are determined by reference to closing year end sale prices from recognized security dealers or, in the absence of recorded sales, by reference to closing year end bid and ask prices.

Short term investments are valued at cost which approximates market value.

The change in market value of investments during the year is reflected on the financial statements as a market value adjustment.

3. Deficiency Payment from the Consolidated Fund

Section 52 of *The Provincial Court Act* provides that annuities being paid under the Magistrates' Courts Act shall be paid out of the Judges of the Provincial Court Superannuation Fund. Section 31 of *The Provincial Court Act* provides that a judge of the Magistrates Court prior to October 1, 1978 may elect to receive the benefits to which he was entitled under *The Magistrates' Courts Act* rather than contributing to the Judges of the Provincial Court Superannuation Fund and receiving benefits as determined by *The Provincial Court Act*. Subsection 27(3) of *The Provincial Court Act* provides that any deficiency in the Judges of the Provincial Court Superannuation Fund shall be paid out of the Consolidated Fund. Accordingly, the annuities which are now or will become payable under *The Magistrates' Courts Act* are considered to be a deficiency and the Judges of the Provincial Court Superannuation Fund is reimbursed by way of a statutory appropriation from the Consolidated Fund each year. Also considered as a deficiency for administrative purposes are any amounts payable under *The Provincial Court Act* to superannuates which are in excess of an individual's accumulated contributions, and payments from the Consolidated Fund are increased accordingly. In addition, lump sum contributions may be received from the Consolidated Fund to reduce any unfunded liability.

	1992	1991
Deficiencies - *The Magistrates' Courts Act*	$ 58,132	$ 35,812
- *The Provincial Court Act*	361,197	312,136
	$ 419,329	$ 347,948

4. Obligations for Pension Benefits

The present value of accrued pension benefits was determined using the accrued benefit method with salary projection prorated on services and the best estimate assumptions approved by the Public Employees Benefits Agency. An actuarial valuation was made as of March 31, 1991 by Eckler Partners Ltd., Actuaries and Consultants. An extrapolation was made to March 31, 1992.

The actuarial present value of benefits as at March 31 and the principal components of changes in actuarial present values during the year were as follows:

	(in thousands of dollars) 1992	1991
Actuarial present value of accrued pension benefits at beginning of year	$ 13,920	$ 12,382
Interest accrued on benefits	1,401	1,252
Benefits accrued	638	662
Benefits paid	(469)	(376)
Actuarial present value of accrued pension benefits at end of year	15,490	13,920
Actuarial value of net assets available for benefits	3,732	3,402
Unfunded liability	$ 11,758	$ 10,518

The assumptions used in determining the actuarial value of accrued pension benefits were:

	1992	1991
Interest rate	10%	10%
Salary escalation rate	5½%	6%

If there are insufficient moneys in the Fund to pay allowances or other payments, the Minister of Finance is obligated to pay any such deficiency out of the Consolidated Fund.

5. Related Party Transactions

a) Administration

Expenses associated with administering the Plan are paid out of the Fund to the Public Employees' Benefits Agency Revolving Fund.

b) Investment Management Services

The Investment Corporation of Saskatchewan (ICS) provides investment management services to the Fund on a fee for service basis. The Fund is a shareholder in ICS along with several other Saskatchewan public sector pension funds and government agencies. The Fund holds 100 Class A shares and 728 Class B shares in the Investment Corporation of Saskatchewan.

Account balances resulting from the above transactions are included in the statements of net assets available for benefits and are settled on normal trade terms.

Included in the totals for bonds and debentures are Province of Saskatchewan holdings of $337,570 (1991 - $520,296).

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the statement of net assets available for benefits of the Liquor Board Superannuation Plan as at December 31, 1991 and the statement of changes in net assets available for benefits for the year then ended. These financial statements are the responsibility of the Plan's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Plan as at December 31, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

W.K. Strelioff

Regina, Saskatchewan
June 4, 1992

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

LIQUOR BOARD SUPERANNUATION PLAN
STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS
As At December 31

	1991	1990
Assets:		
Investments		
Cash and short term investments (Note 4)	$ 1,598,302	$ 998,721
Bonds and debentures	6,956,009	5,130,935
Equities	3,383,630	4,351,437
Mortgages	320,135	312,322
	12,258,076	10,793,415
Receivables		
Employees' contributions	18,474	24,120
Employer's contributions	71,752	88,876
Accrued investment income	193,320	125,430
Other	14,166	1,805
Total assets	12,555,788	11,033,646
Liabilities:		
Administration expenses payable	6,503	5,072
Superannuation allowances payable	---	42,055
Total liabilities	6,503	47,127
Net assets available for benefits (Statement 2)	$12,549,285	$10,986,519

(See accompanying notes)

Statement 2

LIQUOR BOARD SUPERANNUATION PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
Year Ended December 31

	1991	1990
Increase in assets:		
Investment income		
Interest	$ 753,427	$ 666,698
Dividends	187,132	217,000
Mortgages	35,933	36,899
Other	12,254	10,125
	988,746	930,722
Market value adjustment	684,624	(1,037,531)
Contributions		
Employees'	278,358	284,925
Employer's	2,024,945	951,701
Total increase in assets	3,976,673	1,129,817
Decrease in assets:		
Superannuation allowances	2,298,607	2,284,574
Administration and investment management expenses (Note 5)	73,303	51,143
Refunds and transfers		
Contributions	22,535	66,788
Interest	19,462	30,482
Employer matching on reciprocal transfers	---	97,195
Total decrease in assets	2,413,907	2,530,182
Increase (decrease) in net assets	1,562,766	(1,400,365)
Net assets available for benefits, beginning of year	10,986,519	12,386,884
Net assets available for benefits, end of year - to Statement 1	$12,549,285	$10,986,519

(See accompanying notes)

LIQUOR BOARD SUPERANNUATION PLAN
NOTES TO THE FINANCIAL STATEMENTS
December 31, 1991

1. Description of the Plan

a) General

The Liquor Board Superannuation Plan is a defined benefit final average pension plan established under The Liquor Board Superannuation Act. Membership is comprised of employees and Board members who were enroled on October 1, 1977 and who did not elect to transfer to the Public Employees (Government Contributory) Superannuation Plan prior to October 1, 1978. Complete Plan details are contained in The Liquor Board Superannuation Act.

b) Administration

The Liquor Board Superannuation Commission administers the Plan. Day-to-day administration is provided by the Public Employees Benefits Agency.

c) Superannuation Fund

The Act also established the Liquor Board Superannuation Fund to account for all transactions of the Plan.

d) Funding Policy

Members contribute at the rate of 7%, 8% or 9% of salary depending on their age at the date of commencement of employment. Contributions are reduced by an amount equal to deemed Canada Pension Plan contributions. The employer contributes a fixed percentage of the members' contributions as necessary to fund the benefits provided by the Plan. This rate is set periodically by the Commission on the advice of the Actuary.

e) Retirement

Normal retirement is at age 65. Employees may retire earlier under certain conditions.

f) Pensions

Annual pensions are calculated as 2% of a member's average salary during the five years of highest salary, multiplied by the total number of years of service to a maximum of 35. At age 65, members' pensions are reduced due to integration with the Canada Pension Plan.

2. Significant Accounting Policies

The financial statements are prepared in accordance with generally accepted accounting principles. The following accounting policies are considered significant.

a) Basis of Accounting

These financial statements are prepared using the accrual basis of accounting.

b) Investments

Investments in bonds, debentures and equities are recorded at market values which are determined by reference to closing year end sale prices from recognized security dealers. In the absence of recorded sales, reference is made to closing year end bid and ask prices.

Short term investments are valued at cost which approximates market value. Mortgages are valued using current market yields.

The change in the market value of investments during the year is reflected on the financial statements as a market value adjustment.

3. Unfunded Liability

An actuarial valuation of the Liquor Board Superannuation Plan was performed as at December 31, 1991 by William M. Mercer Ltd. The actuary indicated that using the projected benefit method prorated on services, the present value of services provided to the valuation date was $27.4 million. Assets available, valued at market-related amounts, totalled $12.5 million. The resulting unfunded actuarial liability was stated to be $14.9 million.

The previous valuation was performed as at December 31, 1989 by William M. Mercer Ltd. The actuary indicated at that time using the projected benefit method prorated on services, the present value of services to the valuation date was $26.1 million. Assets available, valued at market related amounts totalled $12.4 million.

The principal components of change in the actuarial present values as at December 31 are as follows:

	1991	1990
Actuarial present value of accrued pension benefits, beginning	$27,019,865	$26,065,257
Amendments to the plan - pensioner increases	---	729,954
Experience loss attributable to the valuation of the liabilities	129,402	149,042
Interest accrued on benefits	2,331,340	2,250,198
Benefits accrued	407,664	407,664
Benefits paid	(2,438,051)	(2,582,250)
Actuarial present value of accrued pension benefits at the end of the year	27,450,220	27,019,865
Net assets available for benefits (Statement 1)	12,549,285	10,986,519
Excess of actuarial present value of accrued pension benefits over net assets available for benefits	$14,900,935	$16,033,346

Significant long term actuarial assumptions used in the valuation were:

	Valuation as at December 31	
	1991	1989
Asset rate of return	8.5%	8.5%
Salary escalation rate	5.5%	5.5%
Inflation rate	5.0%	5.0%

The actuarial valuation of net assets available for benefits is based on a four year moving average market method. Under the method 25% of each years market change is recognized as part of net assets available for benefit.

The actuarial asset values used in valuation were:

Market value of net assets available for benefit	$12,549,285
Market value - changes not reflected in the actuarial value of net assets	115,917
Actuarial value of net assets available for benefits	$12,433,368

If there are insufficient moneys in the Fund to pay allowances or other payments, the Liquor Board is obligated to pay any such deficiency to the Fund.

4. Interest

Effective October 1, 1990 the Liquor Board Superannuation Plan bank account has been included in the Consolidated Offset Bank Concentration (COBC) arrangement for the Government of Saskatchewan. Under this arrangement, interest is calculated on the net position of all COBC accounts and is paid by the bank into the Consolidated Fund.

The Plan's share of this interest is allocated and paid by the Consolidated Fund on a quarterly basis into the Plan's bank account using the Government's thirty day borrowing rate.

5. Related Party Transactions

a) Administration

Expenses associated with administering the Plan are paid out of the Fund to the Public Employees Benefits Agency Revolving Fund.

b) Investment Management Services

The Investment Corporation of Saskatchewan (ICS) provides investment management services to the Fund on a fee-for-service basis. The Fund is a shareholder in ICS along with several other Saskatchewan public sector pension funds and government agencies. The Fund holds 100 Class A shares and 2,507 Class B shares in the Investment Corporation of Saskatchewan.

Account balances resulting from the above transactions are included in the statement of net assets available for benefits and are settled on normal trade terms.

Included in the totals for bonds and debentures are Province of Saskatchewan holdings of $560,374 (1990 - $1,283,213).

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the statement of net assets available for benefits of the Members of the Legislative Assembly Superannuation Plan as at March 31, 1992 and the statement of changes in net assets available for benefits for the year then ended. These financial statements are the responsibility of the Plan's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Plan as at March 31, 1992 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

W.K. Strelioff

Regina, Saskatchewan
July 13, 1992

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

THE MEMBERS OF THE LEGISLATIVE ASSEMBLY SUPERANNUATION PLAN
STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS
As at March 31

	1992				1991
	Defined Benefit Plan	Defined Contribution Plan	Annuity Activity	Total	Total
ASSETS					
Investments (Note 2)					
Short term	$ 25,477	$ 996,516	$ 125,180	$1,147,173	$1,466,510
Bonds and debentures	—	2,984,366	374,890	3,359,256	3,110,420
Equities	—	3,270,111	410,785	3,680,896	2,444,870
	25,477	7,250,993	910,855	8,187,325	7,021,800
Receivables					
Members' contributions	4,649	23,811	—	28,460	26,842
Minister of Finance contribution	44,782	27,586	—	72,368	61,800
Accrued investment income	—	97,060	—	97,060	107,613
Other	—	2,209	—	2,209	2,415
	49,431	150,666	—	200,097	198,670
Cash	—	14,712	—	14,712	39,922
Total assets	74,908	7,416,371	910,855	8,402,134	7,260,392
LIABILITIES					
Accumulated provision for annuities payable (Notes 2 & 3)	—	—	1,069,411	1,069,411	395,508
Administrative expenses payable	—	5,868	—	5,868	7,949
Allowances payable	—	—	290	290	1,315
Total liabilities	—	5,868	1,069,701	1,075,569	404,772
Net assets available for benefits	$ 74,908	$7,410,503	$ (158,846)	$7,326,565	$6,855,620

(See accompanying notes to the financial statements)

Statement 2

THE MEMBERS OF THE LEGISLATIVE ASSEMBLY SUPERANNUATION PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
For the Year Ended March 31

	1992				1991
	Defined Benefit Plan	Defined Contribution Plan	Annuity Activity	Total	Total
INCREASE IN ASSETS					
Investment income					
Interest	$ 1,476	$ 384,035	$ 48,193	$ 433,704	$ 507,086
Dividends	—	83,652	10,498	94,150	63,826
Other	—	3,804	477	4,281	7,461
	1,476	471,491	59,168	532,135	578,373
Current period change in market values of investments (Note 4)	—	78,854	9,896	88,750	350,806
Contributions					
Members'	59,594	259,708	—	319,302	327,589
Minister of Finance	1,904,548	299,344	—	2,203,892	1,803,892
	1,964,142	559,052	—	2,523,194	2,131,481
Total increase in assets	1,965,618	1,109,397	69,064	3,144,079	3,060,660
DECREASE IN ASSETS					
Annual allowance	1,674,174	—	67,264	1,741,438	1,595,549
Administrative expense	44,782	5,865	681	51,328	41,782
Retirement annuities purchased	—	636,837	(636,837)	—	—
Change in accumulated provision for annuities payable (Note 3)	—	—	673,903	673,903	104,725
Annuity contract purchases - private	—	206,465	—	206,465	—
Equity transfer (Note 6)	245,307	(245,307)	—	—	—
Total decrease in assets	1,964,263	603,860	105,011	2,673,134	1,742,056
Increase (decrease) in net assets	1,355	505,537	(35,947)	470,945	1,318,604
Net assets available for benefits, beginning of year	73,553	6,904,966	(122,899)	6,855,620	5,827,799
Restatement (Note 3)	—	—	—	—	(290,783)
Net assets available for benefits, beginning of year after restatement	73,553	6,904,966	(122,899)	6,855,620	5,537,016
Net assets available for benefits, end of year	$ 74,908	$7,410,503	$ (158,846)	$7,326,565	$6,855,620

(See accompanying notes to the financial statements)

THE MEMBERS OF THE LEGISLATIVE ASSEMBLY SUPERANNUATION PLAN
NOTES TO THE FINANCIAL STATEMENTS
March 31, 1992

1. Description of Plan

(a) General

The Members of the Legislative Assembly Superannuation Plan provides pensions to individuals who are elected as Members of the Legislative Assembly of the Province of Saskatchewan.

Members who were first elected prior to April 1, 1979, have their superannuation allowance determined by a formula (i.e., a defined benefit). Members first elected on or after April 1, 1979 participate in a defined contribution or money purchase arrangement.

Details of the Plan are contained in *The Members of the Legislative Assembly Superannuation Act, 1979.*

(b) Administration

The Minister of Finance is responsible for *The Members of the Legislative Assembly Superannuation Act, 1979.* Day-to-day administration is provided by the Public Employees Benefits Agency.

(c) Superannuation Fund

The Members of the Legislative Assembly Superannuation Fund was established to accumulate all member contributions and investment earnings. As well, the Minister of Finance remits to the Fund contributions on behalf of the members together with any amount that may be required from time to time to make it possible at all times to pay the allowances granted.

Payments are made out of the Plan for pensions, annuities, supplementary allowances and refunds of contributions.

(d) Funding Policy

Members are required to contribute 9% of their indemnity, sessional and expense allowances to the Plan. As well, members with additional responsibilities contribute 9% of their additional allowance. The Minister of Finance matches the members' contributions, and is required to make certain additional contributions to the Plan pursuant to subsection 4(1)(c) of *The Members of the Legislative Assembly Superannuation Act, 1979.* As there are minimal assets associated with the Defined Benefit Plan, this Plan is effectively financed through contributions from the Minister of Finance.

(e) Retirement

Members may retire as early as age 50.

The annual allowance payable to members of the defined benefit plan is one twenty-fifth of the member's average indemnity multiplied by the member's years of pensionable service. Members with additional responsibilities receive an additional allowance of one thirty-fifth of the member's average additional allowance multiplied by the member's years of pensionable service. Both average indemnity and average additional allowance are determined with reference to the highest four consecutive years of indemnity or additional allowance.

Members participating under the defined contribution plan may elect to purchase a life annuity provided by the amount standing to the member's credit in the Plan. The member may elect to purchase an annuity from the Plan or from a private company that sells annuities.

2. Significant Accounting Policies

These financial statements are prepared in accordance with generally accepted accounting principles. The following policies are considered significant.

(a) Accrual Basis of Accounting

The financial statements are prepared on the accrual basis of accounting.

(b) Basis of Presentation

Assets of The Members of the Legislative Assembly Superannuation Plan are commingled for investment purposes. For reporting purposes, the assets and investment income are segregated between the Defined Benefit Plan and Defined Contribution Plan. The Defined Contribution Plan is further segregated by separating the annuity activity from the accounts of members who have not yet purchased annuities.

Investment income allocated to the Defined Benefit Plan is based on the income earned on segregated assets.

Effective April 1, 1991, the remainder of the income is allocated between the Defined Contribution Plan and Annuity Activity based on the proportionate market value of the investment portfolio. Prior to April 1, 1991, income was not allocated to the Annuity Activity.

(c) Investments

Investment in bonds and equities are recorded at market values which are determined by reference to closing year end sale prices from recognized security dealers or, in the absence of recorded sales, by reference to closing year end bid and ask prices.

Short term investments are valued at cost which approximates market value.

(d) Accumulated Provision for Annuities Payable

The accumulated provision for annuities payables represents the present value of the annuities underwritten by the plan and is determined pursuant to an actuarial valuation. Any change in the liability pursuant to the valuation is recognized as a revenue or expense item in that year's operations.

3. Change in Accounting Policy

In the current year, the Plan adopted the policy of recording the accumulated provision for annuities payable and the change in the provision. The financial statements have been restated retroactively. The effect of the change is to reduce beginning net assets available for benefits for the provision relating to prior years by $290,783. The effect in 1991 is to increase the change in accumulated provision for annuities payable by $104,725, decrease net assets available for benefits by $104,725 and increase accumulated provision for annuities payable by $395,508. The effect in 1992 is to increase the change in accumulated provision for annuities payable by $673,903 and increase the accumulated provision for annuities payable by $1,069,411.

4. Earnings Allocation to Members - Current Period Change in Market Values of Investments

Effective April 1, 1991, the Annuity Activity is allocated the current period change in market value of investments based on its proportionate market value of the investment portfolio. The remaining current period change in market value is allocated over a four year period on a straight line basis to the Defined Contribution Plan members. Annually this amount, together with investment income is allocated to members. The unallocated amount representing 75% of the current period change in market value, is to be recognized equally in each of the following three years.

5. Members' Accumulated Balances

	Defined Contribution Plan	
	1992	1991
Members' accumulated balances	$7,253,985	$6,758,899
Change in market value of investments deferred to future year	156,518	146,067
Net assets available for benefits	$7,410,503	$6,904,966

6. Inter-Plan Transfers

Members of the Defined Benefit Plan may elect to transfer to the Defined Contribution Plan at any time prior to the expiration of the thirtieth day after the last return of the writ of election in the general election following the date on which they ceased to be members. Equity transfers for the year totalled $245,307 (1991 - $0).

7. Statutory Reporting Requirements

In accordance with section 42 of *The Members of the Legislative Assembly Superannuation Act, 1979* the following information is provided:

	1992	1991
Contributors to the Plan:		
Defined benefit plan	8	17
Defined contribution plan	58	47

During the year 126 superannuates received allowances (1991 - 112).

8. Obligations for Pension Benefits - Defined Benefit Plan

The present value of accrued pension benefits was determined using the accrued benefit method with salary projection prorated on service and the best estimate assumptions approved by the Public Employees Benefits Agency. An actuarial valuation was performed as at March 31, 1991, by Eckler Partners Ltd., Actuaries & Consultants, with the results of the general election of October 21, 1991 reflected in the valuation. An extrapolation was made to March 31, 1992.

The actuarial present value of benefits at March 31 and the principal components of changes in actuarial present values during the year, were as follows:

	(in thousands of dollars) 1992	1991
Actuarial present value of accrued pension benefits at beginning of year	$ 19,731	$ 19,172
Interest accrued on benefits	1,888	1,853
Benefits accrued	222	270
Benefits paid	(1,919)	(1,564)
Actuarial present value of accrued pension benefits at end of the year	19,922	19,731
Less: Net assets available for benefits	75	74
Unfunded liability	$ 19,847	$ 19,657

The assumptions used in determining the actuarial value of accrued pension benefits were based on a sliding scale:

	1991-1994	Subsequent to 1994
Interest rate	10% - 8.5%	8%
Salary escalation rate	0% - 6%	6%
Inflation rate	6% - 4.5%	4.5%

9. Annuity Activity Deficit

An actuarial valuation was performed on the Annuity Activity as at March 31, 1992 by Eckler Partners Ltd., Actuaries & Consultants. The valuation represents the present value of the annuities underwritten by The Members of the Legislative Assembly Superannuation Plan.

The 1983 Group Annuity Mortality Table was used. The interest rate assumptions were made based on the initial interest rate used to determine the amount of each annuity for the first 15 years of the annuity and 6% thereafter.

10. Administration Expenses

(a) Administration

Pursuant to *The Members of the Legislative Assembly Superannuation Act, 1979* the annual operating expenditures associated with the Plan's administration are paid to the Public Employees Benefits Agency Revolving Fund except for custodial fees and investment management fees which are paid directly.

	1992	1991
Administration cost (including custodial fees)	$ 41,629	$ 37,017
Actuarial study	4,650	—
Investment management fees	5,049	4,765
	$ 51,328	$ 41,782

(b) Investment Management Services

The Minister of Finance is authorized to invest any part of the monies standing to the credit of the Members of the Legislative Assembly Superannuation Plan in any securities authorized for investment pursuant to *The Pension Benefits Act*.

The Investment Corporation of Saskatchewan invests the monies of the Plan under a contract to provide services. The Plan pays management fees to the Investment Corporation of Saskatchewan.

The Members of the Legislative Assembly Superannuation Plan holds shares in the Investment Corporation of Saskatchewan: 100 Class A shares and 1511 Class B shares.

11. Related Party Transactions

Included in these financial statements are expenses resulting from routine operating transactions conducted at prevailing market prices with various Saskatchewan Crown controlled departments, agencies and corporations with which the Plan is related.

Account balances resulting from these transactions are included in the statement of net assets available for benefits and are settled on normal trade terms. Other amounts due to (from) related parties and the terms of settlement are described separately in the financial statements and the notes thereto.

Province of Saskatchewan holdings included in the investment total are $555,850 (1991 Market - $1,005,062) for bonds and debentures as well as $9,889 (1991 Market - $0) for short term investments.

12. Comparative Figures

Certain comparative figures have been restated to conform to the current year's presentation.

Schedule 1

THE MEMBERS OF THE LEGISLATIVE ASSEMBLY SUPERANNUATION PLAN
SCHEDULE OF INVESTMENT TRANSACTIONS
For the Year Ended March 31

	Balance March 31, 1991	Acquisitions	Dispositions	Change in Market Value	Balance March 31, 1992
Investments at Market					
Bonds and Debentures:					
Canada	$ 280,000	$ 1,620,045	$ —	$ (56,645)	$1,843,400
Government of Saskatchewan	1,113,188	—	589,988	32,650	555,850
Ontario Hydro	1,403,750	—	1,014,000	98,000	487,750
Saskatchewan Power	9,945	—	9,435	(510)	—
Corporate Debentures	303,537	173,250	—	(4,531)	472,256
Total Bonds and Debentures	3,110,420	1,793,295	1,613,423	68,964	3,359,256
Equities:					
Investment Corporation of Saskatchewan Class A	100	—	—	—	100
Investment Corporation of Saskatchewan Class B	1,243	268	—	—	1,511
Canadian Corporate Equities	1,894,939	1,517,065	408,936	(30,848)	2,972,220
Foreign Corporate Equities	548,588	258,578	150,735	50,634	707,065
Total Equities	2,444,870	1,775,911	559,671	19,786	3,680,896
Total Long Term Investments	5,555,290	3,569,206	2,173,094	88,750	7,040,152
Short Term Investments	1,466,510	15,312,558	15,631,895	—	1,147,173
Total Investments	$ 7,021,800	$ 18,881,764	$17,804,989	$ 88,750	$8,187,325

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the statement of net assets available for benefits of The Municipal Employees' Superannuation Plan as at December 31, 1991 and the statement of changes in net assets available for benefits for the year then ended. These financial statements are the responsibility of the Plan's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Plan as at December 31, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

W.K. Strelioff

Regina, Saskatchewan
April 2, 1992 except
as to Note 8 which is
as of July 2, 1992

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

THE MUNICIPAL EMPLOYEES' SUPERANNUATION COMMISSION
THE MUNICIPAL EMPLOYEES' SUPERANNUATION PLAN

STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS

As At December 31

	1991	Restated 1990
ASSETS		
Investments (Note 4)		
Short term	$ 31,777,197	$ 54,241,700
Bonds	123,062,701	133,179,028
Equities	159,346,399	78,882,720
Mortgages	6,286,975	6,530,480
Real estate	15,955,453	10,939,257
	336,428,725	283,773,185
Receivables		
Employees' contributions	605,016	654,437
Employers' contributions	604,165	652,961
Accrued investment income	3,597,533	4,193,627
Other	14,392	6,257
	4,821,106	5,507,282
Cash	356,525	756,046
Total Assets	341,606,356	290,036,513
LIABILITIES		
Accounts payable	$ 183,736	$ 258,409
Accumulated provision for annuities payable (Note 9)	23,458,900	20,449,409
Total liabilities	23,642,636	20,707,818
NET ASSETS AVAILABLE FOR BENEFITS	$317,963,720	$269,328,695

(See accompanying notes to the financial statements)

Statement 2

THE MUNICIPAL EMPLOYEES' SUPERANNUATION COMMISSION
THE MUNICIPAL EMPLOYEES' SUPERANNUATION PLAN

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

For The Year Ended December 31

	Defined Benefit Plan	Money Accumulation Plan	Annuity Underwriting Activity	Supplementary Benefits Activity	Total 1991	Restated Total 1990
INCREASE IN ASSETS						
Investment income						
Interest	$ 15,676,063	$ 760,594	$ 1,015,214	$ 501,718	$ 17,953,589	$ 8,433,168
Dividends	3,614,693	175,381	234,092	115,688	4,139,854	15,168,928
Mortgages	607,132	29,457	39,319	19,431	695,339	746,016
Real Estate	972,781	47,198	62,999	31,134	1,114,112	573,742
	20,870,669	1,012,630	1,351,624	667,971	23,902,894	24,921,854
Contributions						
Employees	8,002,802	40,167	—	—	8,042,969	7,589,639
Employers	8,003,173	56,395	—	—	8,059,568	7,553,513
Rural Pension Supplement	11,507	—	—	—	11,507	12,669
Interest on funds transferred in	14,261	—	—	—	14,261	106,912
	16,031,743	96,562	—	—	16,128,305	15,262,733
Market Value Adjustment (Note 5)	23,525,517	224,887	300,171	148,344	24,198,919	(17,124,752)
Total increase in assets	60,427,929	1,334,079	1,651,795	816,315	64,230,118	23,059,835
DECREASE IN ASSETS						
Transfers, refunds and benefit payments (Note 6)	3,160,045	372,149	—	—	3,532,194	2,169,986
Allowance	3,942,312	—	2,831,452	1,396,094	8,169,858	6,711,673
Administrative Expenses (Note 10)	883,550	—	—	—	883,550	722,197
Change in accumulated provision for annuities payable (Note 9)	—	—	3,009,491	—	3,009,491	2,251,644
Total decrease in assets	7,985,907	372,149	5,840,943	1,396,094	15,595,093	11,855,500
Intra-fund transactions (Note 7)	(3,420,661)	(2,228,998)	3,658,278	1,991,381	—	—
INCREASE (DECREASE) IN NET ASSETS	49,021,361	(1,267,068)	(530,870)	1,411,602	48,635,025	11,204,335
NET ASSETS AVAILABLE FOR BENEFITS - BEGINNING OF YEAR	250,074,370	13,448,771	(3,539,141)	9,344,695	269,328,695	258,124,360
NET ASSETS AVAILABLE FOR BENEFITS - END OF YEAR	$299,095,731	$ 12,181,703	$ (4,070,011)	$ 10,756,297	$317,963,720	$269,328,695

(See accompanying notes to the financial statements)

THE MUNICIPAL EMPLOYEES' SUPERANNUATION COMMISSION
THE MUNICIPAL EMPLOYEES' SUPERANNUATION PLAN

NOTES TO THE FINANCIAL STATEMENTS

December 31, 1991

1. Description of the Municipal Employees' Superannuation Plan

General

The Municipal Employees' Superannuation Act (Act), Section 11, provides authority for the Municipal Employees' Superannuation Plan. The Act directs that all allowances, payments and refunds under the Act shall be payable out of the Plan in the manner provided in the Act together with all benefits granted under a former Act. The Municipal Employees' Superannuation Commission is responsible for holding in trust and investing the monies of the Plan. The Municipal Employees' Superannuation Commission's composition and authority to administer the Act are provided in Section 7 of the Act.

Plan Balances

The Municipal Employees' Superannuation Plan is composed of several activities. The following description is a summary only. For more complete information, reference should be made to *The Municipal Employees' Superannuation Act*.

Defined Benefit Plan

The Defined Benefit Plan became effective July 1, 1973. The Plan is mandatory for permanent employees with one year of service. Contributions are established at 7% of earnings net of deemed Canada Pension Plan contributions and are matched by the employer.

At age 65 an employee is entitled to pension benefits equal to:

- 1.3% of that portion of his average salary averaged over the five calendar years of highest salary which is not in excess of the average yearly maximum pensionable earnings under the Canada Pension Plan for the three years immediately prior to retirement; and
- 2% of that portion of his average salary averaged over the five calendar years of highest salary, if any, which exceed the average yearly maximum pensionable earnings under the Canada Pension Plan for the three years immediately prior to retirement;

for each year and fractional year of contributory service in the Plan prior to retirement.

An employee who has attained the age of at least 55 years and who is credited with at least 15 years of continuous service may retire and receive an early retirement pension; however, such allowance is subject to a reduction of .25% per month for each month that his early retirement date precedes the day on which the member would have been eligible for an allowance without reduction if the member had continued to be a member until that day.

An employee can retire without a reduction in pension if his age plus continuous service total 80 (70 for policemen and firemen).

Upon termination of employment, where age and service total less than 45 years, the member may withdraw all of his own contributions plus interest; however, in such cases the funds contributed by his employer on his behalf are forfeited to the Plan.

When the terminating employee's age and service total 45 years or more, he may either withdraw up to one-half of his own contributions and interest and remain eligible for a reduced allowance at normal retirement age, or he may leave all funds with the Plan and receive a full nonreduced deferred pension at normal retirement age.

When an employee dies and has less than ten years of credited service, his named beneficiary or estate is entitled to a lump sum refund of the decedent's contributions and interest. In cases where the deceased member had at least ten years of credited service, his surviving spouse is entitled to an allowance amounting to 60% of what would be payable if the decedent were alive and eligible for pension. Additional benefits, not exceeding 25% of the decedent's calculated pension, may be payable where dependent children are also involved. Where the deceased member had 10 or more years of credited service and dies in service but leaves no spouse or dependents, the decedent's named beneficiary or estate receives a refund of the decedent's contributions plus interest.

If a pensioner dies leaving a spouse, 60% of the pension is paid for life. If a pensioner dies leaving a dependent but no spouse, the 60% allowance is paid to one child. If there is no spouse or dependent, the balance of member contributions plus interest at retirement less pension payments is paid in a lump sum.

Investment income is allocated annually on the basis of the Defined Benefit Plan's portion of the total assets of the Plan.

Any surpluses that arise in the Plan as a result of the activity can be utilized at the discretion of the Commission.

Money Accumulation Plan

The Money Accumulation Plan consists of members who made contributions to the Money Purchase Plan in effect prior to July 1, 1973. Upon retirement a member must purchase an annuity from either the Plan or a private insurer based on employee and employer contributions together with interest thereon. In the event of death prior to retirement, the member's spouse may receive a life annuity or elect to receive a lump sum payment of employee and employer accounts. If the member's beneficiary is other than his spouse, a lump sum payment of employee and employer contributions plus interest is made.

In addition, the accounts set up to record mandatory contributions made to the Plan prior to July 1, 1973, may also contain:

- voluntary employee and/or employer contributions made either before or after July 1, 1973;
- any employee and/or employer contributions made to the Plan subsequent to normal retirement age, and;
- any excess employee funds transferred from the Defined Benefit Plan pursuant to Subsection 20(4) of *The Municipal Employees' Superannuation Act*.

Investment income is credited annually to the individual member's account balances in accordance with the provisions of the governing legislation. An interest rate of 10.5% was approved by the Commission for 1991 and 1990.

Any forfeitures of the employer contributions resulting from an employee withdrawing from the Plan are removed from the Plan and credited to the supplementary benefits activity for use at the discretion of the Commission.

Annuity Underwriting

Upon retirement, members of the Money Accumulation Plan must purchase a life annuity through the Commission or a private insurer.

If a member elects to purchase through the Commission, the individual's account balance is transferred to the annuity underwriting activity and an annuity contract is agreed to based on current interest rates and annuity tables.

The present value of future annuities is reflected as a liability to the Plan and a charge against the annuity underwriting activity.

Investment income is allocated annually on the basis of the activity's portion of the total average assets of the Plan.

Any surplus resulting from the activity can be utilized at the discretion of the Commission.

Supplementary Benefits

In accordance with the Act, the Commission may pay supplementary benefits to superannuates to compensate them for lost purchasing power.

These supplementary benefits can be made by the Commission as long as the solvency of the entire Plan is not impaired.

Funding for supplementary benefits results from forfeitures from the Money Purchase Plan and from the Commission transferring surplus amounts from the other activities.

Investment income is allocated annually on the basis of the activity's portion of the total average assets of the Plan.

2. Scope of Financial Statements

Participants are responsible for the accuracy and completeness of member contributions remitted and for the employee payroll information on which benefit payments are determined. Accordingly, these financial statements presume the accuracy and completeness of the participants' contributions and payroll information received from participants.

3. Accounting Policies

These financial statements have been prepared in accordance with accounting principles considered appropriate for the Plan. The significant accounting policies are as follows:

Accrual Accounting

The financial statements are prepared on the accrual basis. The statements show only the position of the Plan as at the year-end and do not purport to show the adequacy of the Plan to meet its future obligations except that the Plan records a provision for the present value of future annuity payments.

Investments

Investment in bonds and equities are recorded at market values which are determined by reference to closing year end sale prices from recognized security dealers or, in the absence of recorded sales, by reference to closing year end bid and ask prices.

Short term investments are valued at cost which approximates market value.

Real estate is valued at market value as estimated by independent appraisals performed annually.

Mortgages are valued at their net present value by discounting their stated rates of return to current market rates of return.

4. Change in Accounting Policy

The accounting recommendations for pension plans of the Canadian Institute of Chartered Accountants (CICA) have been adopted as described in section 4100 of the CICA Handbook. As a result, the format of the financial statements for the Municipal Employees' Superannuation Plan has been changed to comply with the CICA recommendations. In addition, the basis of valuation for investments has been changed from cost to market value (see Note 3) in accordance with section 4100. The change in valuation of investments has been applied retroactively. The effect of the change is as follows:

	1991	1990
Increase (decrease) in investments	$ 21,233,767	$ (2,965,152)
Increase (decrease) in market value adjustment	$ 24,198,919	$(17,124,752)
Increase (decrease) in net assets available for benefits, beginning of year	(2,965,152)	14,159,600
Increase (decrease) in net assets available for benefits, end of year	$ 21,233,767	$ (2,965,152)

5. Earnings Allocation to Members - Market Value Adjustments

Effective January 1, 1991, the change in market value of investments is allocated over a four year period on a straight-line basis. Annually this amount, together with investment income, is allocated to members. The unallocated amount, representing 75% of the current period change in market value, is to be recognized equally in each of the following three years.

Prior to January 1, 1991, the income allocated to members' accounts was restricted to investment income and realized capital gains and losses.

Any unallocated market value adjustment is included in the Defined Benefit Plan as follows:

	Members' Accumulated Balances	Unallocated Change in Market Value	Net Assets Available for Benefits
Defined Benefit Plan			
1990	$253,039,522	$ (2,965,152)	$250,074,370
1991	$283,170,407	$ 15,925,324	$299,095,731

The revised income allocation policy is applied on a prospective basis from January 1, 1991.

6. Transfers, Refunds and Benefit Payment

	Defined Benefit Plan		Money Accumulation Plan		Total	Total
	1991	1990	1991	1990	1991	1990
Transfers to other retirement plans	$ 582,894	$ 324,364	$ 15,231	$ —	$ 598,125	$ 324,364
Lump sum payments to estates	96,174	77,734	26,022	38,507	122,196	116,241
Payments in lieu of annuities	136,499	69,244	—	2,257	136,499	71,501
Payments to insurance company	—	—	213,472	99,275	213,472	99,275
Withdrawals with interest	2,344,478	1,548,474	117,424	10,131	2,461,902	1,558,605
	$3,160,045	$2,019,816	$372,149	$150,170	$3,532,194	$2,169,986

7. Intra-fund Transactions

	Defined Benefit Plan		Money Accumulation Plan		Annuity Underwriting Activity		Supplementary Benefits Activity	
	1991	1990	1991	1990	1991	1990	1991	1990
Retirement annuities purchased	$ —	$ —	$(3,658,278)	$(2,714,069)	$ 3,658,278	$ 2,714,069	$ —	$ —
Forfeitures	—	—	(36,424)	(141)	—	—	36,424	141
Excess employee contributions	(1,465,704)	(1,149,015)	1,465,704	1,149,015	—	—	—	—
Cost of supplements	(1,954,957)	(1,769,586)	—	—	—	—	1,954,957	1,769,586
	$(3,420,661)	$(2,918,601)	$(2,228,998)	$(1,565,195)	$ 3,658,278	$ 2,714,069	$ 1,991,381	$ 1,769,727

8. Obligations for Pension Benefits

The present value of accrued pension benefits was determined using the projected benefit method prorated on services and administrators' best estimate assumptions. An actuarial valuation was made as at December 31, 1989 by The Alexander Consulting Group. An extrapolation was made to December 31, 1991.

The actuarial present value of benefits as at December 31 and the principal components of changes in actuarial present values during the year were as follows:

	(in thousands of dollars) 1991	1990
Actuarial present value of accrued pension benefits at beginning of the year	$225,905	$205,878
Interest accrued on benefits	15,813	14,411
Benefits accrued	15,324	14,497
Benefits paid	(11,702)	(8,881)
Actuarial present value of accrued pension benefits at end of year	245,340	225,905
Net assets available for benefits (Statement 1)	317,964	269,329
Excess of net assets available for benefits over actuarial present value of accrued pension benefits	$ 72,624	$ 43,424

The assumptions used in determining the actuarial value of accrued pension benefits were:

	1991	1990
Interest rate	7%	7%
Salary escalation rate	6%	6%

9. Accumulated Provision for Annuities Payable

The accumulated provision for annuities payable represents the present value of the annuities underwritten by The Municipal Employees' Superannuation Commission and is determined pursuant to an actuarial valuation. Any resulting change in the liability pursuant to the valuation is recognized as a revenue or expense item in that year's operations.

An actuarial valuation of the Money Purchase Plan was performed as at December 31, 1991 by the Alexander Consulting Group. The actuarial valuation was based on a number of assumptions about future events such as interest and mortality. The 1983 Group Annuity Mortality Table was used, and the interest rate assumptions were made on a best estimate basis of:

9.5% for the first 10 years
8.0% for the next 10 years
6.0% for the next 10 years
4.0% thereafter

The present value of future liabilities for all Money Purchase Plan annuities being paid out of the Municipal Employees' Superannuation Plan at December 31, 1991 was $23,458,900 (1990 - $20,449,409).

10. Administrative Expenses

	1991	1990
Administration costs (include custodial fees)	$504,320	$469,776
Actuarial study	16,350	14,200
Investment fees	362,880	238,221
	$883,550	$722,197

The expenses of administering the Plan are a charge on and are paid out of the Municipal Employees' Superannuation Plan.

11. Comparative Figures

Certain comparative figures have been restated to conform with the current year's presentation.

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have examined the statement of financial position of the Public Employees (Government Contributory) Annuity Fund as at March 31, 1992 and the statement of annuity fund operations for the year then ended. These financial statements are the responsibility of the Fund's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Fund as at March 31, 1992 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

W.K. Strelioff

Regina, Saskatchewan
July 29, 1992

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

PUBLIC EMPLOYEES (GOVERNMENT CONTRIBUTORY) SUPERANNUATION PLAN SUPERVISORY BOARD
PUBLIC EMPLOYEES (GOVERNMENT CONTRIBUTORY) ANNUITY FUND
STATEMENT OF FINANCIAL POSITION
As at March 31

	1992	1991
ASSETS		
Cash	$ 111,510	$ 104,241
Members' accumulated contributions receivable	118,698	16,403
Accounts receivable	3,832	17,366
Accrued investment income	565,711	383,837
Investments (Note 3)	18,073,186	13,739,081
	$18,872,937	$14,260,928
LIABILITIES AND DEFICIT		
Liabilities:		
Administration expenses payable (Note 5)	$ 4,127	$ 14,102
Accounts payable	1,358	22,308
Accumulated provision for annuities payable (Note 4)	20,619,424	16,289,210
	20,624,909	16,325,620
Fund Deficit (Statement 2)	(1,751,972)	(2,064,692)
	$18,872,937	$14,260,928

(See accompanying notes)

Statement 2

PUBLIC EMPLOYEES (GOVERNMENT CONTRIBUTORY) SUPERANNUATION PLAN SUPERVISORY BOARD
PUBLIC EMPLOYEES (GOVERNMENT CONTRIBUTORY) ANNUITY FUND
STATEMENT OF ANNUITY FUND OPERATIONS
Year Ended March 31

	1992	1991
Revenues:		
Transfer of accumulated balances of members electing to have retirement annuities underwritten by the Plan	$ 4,804,546	$ 3,516,979
Investment income	1,832,423	1,501,473
Total revenue	6,636,969	5,018,452
Expenses:		
Annuities paid	1,943,667	1,523,594
Administration expenses	50,368	38,315
Change in accumulated provision for annuities payable (Note 4)	4,330,214	4,535,390
Total expenses	6,324,249	6,097,299
Net income (loss) for the year	312,720	(1,078,847)
Fund deficit - beginning of year	(2,064,692)	(985,845)
Fund deficit - end of the year (Statement 1)	$(1,751,972)	$(2,064,692)

(See accompanying notes)

PUBLIC EMPLOYEES (GOVERNMENT CONTRIBUTORY) SUPERANNUATION PLAN SUPERVISORY BOARD
PUBLIC EMPLOYEES (GOVERNMENT CONTRIBUTORY) ANNUITY FUND
NOTES TO FINANCIAL STATEMENTS
March 31, 1992

1. Description of Fund

The Public Employees (Government Contributory) Superannuation Plan Supervisory Board is established under Section 39 of *The Superannuation (Supplementary Provisions) Act* and administers the Public Employees (Government Contributory) Annuity Fund.

The Public Employees (Government Contributory) Annuity Fund (Annuity Fund) was established under provisions of an amendment to *The Superannuation (Supplementary Provisions) Act*, assented to on June 19, 1985. Annuity activities of the Supervisory Board were conducted through the Public Employees (Government Contributory) Superannuation Fund (PESF) until March 31, 1986 when assets were transferred to the Annuity Fund to allow for the separate administration of annuity activities.

The Annuity Fund was established to create a separate fund for the annuity underwriting operations administered by the Supervisory Board. Upon retirement from the Public Employees (Government Contributory) Superannuation Plan, an employee may elect to receive an annuity from the Supervisory Board or from the private annuity underwriter. Annuity payments are provided by the amount standing to the employee's credit in the Public Employees (Government Contributory) Superannuation Fund at the date of retirement. Transfers into the Annuity Fund are in respect of those employees who have elected to receive an annuity from the Supervisory Board. Annuity payments out of the Fund are determined and administered in accordance with regulations issued pursuant to subsection 44(1) of *The Superannuation (Supplementary Provisions) Act*.

2. Significant Accounting Policies

These financial statements are prepared in accordance with generally accepted accounting principles. The following accounting policies are considered significant.

a) Accrual Basis

The financial statements are prepared on the accrual basis of accounting.

b) Investments

Investments are recorded at cost. Premiums and discounts on the acquisition of bonds and debentures are amortized to earnings over the term of the security. Gains or losses realized upon the sale of investments are recognized in the period of disposition.

c) Accumulated Provision for Annuities Payable

The accumulated provision for annuities payable represents the present value of the annuities underwritten by the Supervisory Board and is determined pursuant to an annual actuarial valuation. Any resulting change in the liability pursuant to the valuation is recognized as a revenue or expense item in that year's operations.

3. Investments

	1992		1991	
	Cost	Market Value	Cost	Market Value
Province of Saskatchewan	$ 4,500,000	$ 4,442,250	$ 2,763,000	$ 2,671,648
Other Provincial	1,250,000	1,202,000	1,250,000	1,175,312
Corporate	9,417,157	9,655,426	5,542,051	5,689,809
Canada	500,000	581,750	500,000	560,000
Total bonds and debentures at par value	15,667,157	15,881,426	10,055,051	10,096,769
Less unamortized discounts	205,040	---	283,093	---
Total bonds and debentures amortized cost	15,462,117	15,881,426	9,771,958	10,096,769
Short term investments	2,611,069	2,611,069	3,967,123	3,967,123
Total investments	$18,073,186	$18,492,495	$13,739,081	$14,063,892

4. Accumulated Provision for Annuities Payable

An actuarial valuation of the Public Employees (Government Contributory) Annuity Fund was performed as at March 31, 1992. The actuarial valuation was based on a number of assumptions about future events such as interest rates and mortality. The interest rate assumptions were based on the annuity conversion rate for 15 years from date of issue, reducing to 6% thereafter. The consulting actuaries estimated the present value for annuities payable, at March 31, 1992 was $20,619,424 (1991 - $16,289,210).

5. Administration Costs

The annual operating expenditures for the 1991-92 year associated with the Fund's administration are paid to the Public Employees Benefits Agency Revolving Fund, except for custodial fees and investment management fees which are paid directly out of the Annuity Fund.

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the statement of net assets available for benefits of the Public Employees (Government Contributory) Superannuation Plan as at March 31, 1992 and the statement of changes in net assets available for benefits for the year then ended. These financial statements are the responsibility of the Plan's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Plan as at March 31, 1992 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

W.K. Strelioff

Regina, Saskatchewan	W. K. Strelioff, C.A.
July 20, 1992	Provincial Auditor

Statement 1

PUBLIC EMPLOYEES (GOVERNMENT CONTRIBUTORY) SUPERANNUATION PLAN
STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS
As at March 31

	1992	1991
ASSETS		
Investments		
Short term	$ 49,689,865	$ 91,660,128
Bonds and debentures	314,350,663	291,524,497
Equities	353,531,737	237,468,112
Mortgages	9,993,620	15,647,462
Real estate	36,732,425	32,148,020
	764,298,310	668,448,219
Receivables		
Employees contributions	856,077	1,047,643
Employers contributions	883,324	1,044,987
Accrued investment income	9,777,599	12,116,748
Other	160,327	4,780,687
	11,677,327	18,990,065
Cash	1,220,734	(3,859,066)
Total assets	777,196,371	683,579,218
LIABILITIES		
Administrative expenses payable	132,244	178,260
Refunds, transfers and other payables	1,629,752	2,035,333
Total liabilities	1,761,996	2,213,593
Net assets available for benefits	$775,434,375	$681,365,625

(See accompanying notes)

Statement 2

PUBLIC EMPLOYEES (GOVERNMENT CONTRIBUTORY) SUPERANNUATION PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
For The Year Ended March 31

	1992	1991
INCREASE IN ASSETS		
Investment income		
Interest	$ 36,301,926	$ 41,838,922
Dividends	9,383,152	6,990,369
Mortgages	1,277,946	1,928,792
Real estate	2,598,379	2,161,724
Other	275,289	286,444
	49,836,692	53,206,251
Market value adjustments (Note 3)	10,367,405	25,103,888
Contributions		
Employees	26,258,903	25,157,617
Employers	26,051,121	25,117,453
Reciprocal transfers in	986,559	1,845,969
	53,296,583	52,121,039
Total increase in assets	113,500,680	130,431,178
DECREASE IN ASSETS		
Administrative expenses	1,172,213	1,064,251
Transfers, refunds and benefit payments (Note 5)	18,259,717	25,803,321
Total decrease in assets	19,431,930	26,867,572
Increase in net assets	94,068,750	103,563,606
Net assets available for benefits - beginning of year	681,365,625	577,802,019
Net assets available for benefits - end of year (Note 4)	$775,434,375	$681,365,625

(See accompanying notes)

PUBLIC EMPLOYEES (GOVERNMENT CONTRIBUTORY) SUPERANNUATION PLAN
NOTES TO FINANCIAL STATEMENTS
March 31, 1992

1. Description of Plan

a) General

The Public Employees (Government Contributory) Superannuation Plan is a defined contribution plan which was established by the Government of Saskatchewan on October 1, 1977. It covers the employees of a number of government entities. Details of the Plan are contained in *The Superannuation (Supplementary Provisions) Act*.

b) Administration

The Plan is administered by a seven member Supervisory Board. Day-to-day administration is provided by the Public Employees Benefits Agency.

c) Superannuation Fund

The Public Employees (Government Contributory) Superannuation Fund was established to accumulate all contributions and earnings for Plan members. The Supervisory Board each year declares the earnings allocation rate (see Note 3).

d) Funding Policy

Employees contribute 5% of salary each year. This amount is matched by the employer. All contributions plus accumulated earnings are locked-in and vested for employees over 25 years of age with at least one year of service.

e) Retirement

Members may retire and purchase an annuity as early as age 55, or after 35 years of service regardless of age.

Upon retirement an employee may elect to receive an annuity from the Supervisory Board pursuant to Section 44 of the Act, or from a private company that issues annuities.

For members who elect to have their retirement annuities provided by the Supervisory Board, the member's accumulated balance at the date of retirement is transferred to the Public Employees (Government Contributory) Annuity Fund.

f) Portability

Employees who terminate employment with one of the participating employers have the following options if their pension equity is locked-in and vested:

- The funds may be left in the Public Employees Superannuation Plan to continue to accumulate earnings until retirement.
- The funds may be transferred to a locked-in RRSP.
- The funds may be transferred to another pension plan which has a reciprocal agreement with the Public Employees Superannuation Plan.

2. Significant Accounting Policies

These financial statements are prepared in accordance with generally accepted accounting principles. The following accounting policies are considered significant:

a) Accrual Basis

The financial statements are prepared on the accrual basis of accounting.

b) Investments

Investment in bonds and equities are recorded at market values which are determined by reference to closing year end sale prices from recognized security dealers or, in the absence of recorded sales, by reference to closing year end bid and ask prices.

Short term investments are valued at cost which approximates market value.

Real estate is valued at market value as estimated by independent appraisals.

Mortgages are valued by discounting the present value of all income streams accruing to the mortgage. The discount rate applied to these income streams should reflect the current market rate for comparable mortgages of a comparable term.

3. Earnings Allocation to Members - Market Value Adjustments

The change in the market value of investments is allocated over a four year period on a straight-line basis for bonds, debentures, equities and real estate. Annually this amount, together with investment income, is allocated to members. The unallocated amount, representing 75% of the current period change in market value, is to be recognized equally in each of the following three years.

4. Members' Accumulated Balances

	1992	1991
Members' accumulated balances	$758,344,777	$666,940,838
Realized and unrealized (net) capital gains/(losses) deferred to future years	17,099,426	14,391,733
Other unallocated amounts	(9,828)	33,054
Net assets available for benefits	$775,434,375	$681,365,625

5. Transfers, Refunds and Benefit Payments

	1992	1991
Termination refunds	$ 830,904	$ 924,039
Death and lump sum benefits	1,010,120	591,142
Transfers to Public Employees (Government Contributory) Annuity Fund	4,839,888	3,518,592
Transfers to registered retirement savings plans and to private companies providing annuities	9,691,347	11,705,093
Reciprocal transfers out	1,887,458	9,064,455
	$ 18,259,717	$ 25,803,321

6. Administration Expenses

a) Administration

Pursuant to subsection 39(4) of *The Superannuation (Supplementary Provisions) Act*, the annual operating expenditures associated with the Plan's administration are paid to the Public Employees Benefits Agency Revolving Fund except for custodial fees and investment management fees which are paid directly.

b) Investment Management Services

Section 45 of *The Superannuation (Supplementary Provisions) Act* authorizes the Supervisory Board to invest any part of the monies standing to the credit of the Public Employees (Government Contributory) Superannuation Fund in any securities authorized pursuant to *The Pension Benefits Act*.

The Investment Corporation of Saskatchewan invests the monies of the Public Employees (Government Contributory) Superannuation Fund under a contract to provide services.

The Fund pays management fees to the Investment Corporation of Saskatchewan.

The Public Employees (Government Contributory) Superannuation Fund holds shares in the Investment Corporation of Saskatchewan: 148,282 Class B shares and 1200 Class A shares.

7. Related Party Transactions

Included in these financial statements are expenses resulting from routine operating transactions conducted at prevailing market prices with various Saskatchewan crown controlled departments, agencies and corporations with which the Plan is related.

Account balances resulting from these transactions are included in the statement of net assets available for benefits and are settled on normal trade terms. Other amounts due to (from) related parties and the terms of settlement are described separately in the financial statements and the notes thereto.

Included in the totals for bonds and debentures are Province of Saskatchewan holdings of $17,035,210 (1991 Market - $75,409,493).

Included in real estate totals are holdings of SaskPen Properties Ltd. of $4,218,091 (1991 Market - $4,218,091). SaskPen Properties Ltd. is a real estate corporation beneficially owned by Crown managed pension funds in the Province of Saskatchewan.

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the statement of net assets available for benefits of the Public Service Superannuation Plan as at March 31, 1992 and the statement of changes in net assets available for benefits for the year then ended. These financial statements are the responsibility of the Plan's management. My responsibility is to express an opinion on these financial statements based on my audit.

Except as explained in the following paragraph, I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

Note 4 to the financial statements describes the unfunded past service pension liability of the Public Service Superannuation Fund. The valuation of the liability was done as at March 31, 1988. An extrapolation of this liability was done as at March 31, 1992 using the same assumptions as at March 31, 1988. The Board is in the process of obtaining a current valuation as at March 31, 1992. At the date of my audit report this valuation has not been completed. Therefore, I am unable to determine the accuracy of the unfunded pension liability disclosed in Note 4.

In my opinion, except for the effect of adjustments to the information in Note 4, if any, which I might have determined to be necessary had I been able to satisfy myself as to the valuation of the unfunded pension liability referred to in the preceding paragraph, these financial statements present fairly in all material respects, the financial position of the plan as at March 31, 1992 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

W.K. Strelioff

Regina, Saskatchewan
October 14, 1992

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

PUBLIC SERVICE SUPERANNUATION BOARD

PUBLIC SERVICE SUPERANNUATION PLAN
STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS
Year Ended March 31

	Anti-Tuberculosis League Employees Superannuation Fund		Sask Transportation Company Employees Superannuation Fund		Public Service Superannuation Fund		Total	
	1992	1991	1992	1991	1992	1991	1992	1991
ASSETS:								
Investments:								
Cash and short term investments	$ 772,233	$ 1,031,898	$ 1,603,871	$ 744,812	$ —	$ —	$ 2,376,104	$ 1,776,710
Bonds and debentures	2,649,193	2,715,619	6,209,009	8,639,027	—	—	8,858,202	11,354,646
Equities	558,130	640,040	7,804,458	6,571,414	—	—	8,362,588	7,211,454
Mortgages	—	—	257,235	249,740	—	—	257,235	249,740
Real estate	—	—	1,045,374	538,697	—	—	1,045,374	538,697
Receivables:								
Employees' contributions	557	1,201	13,674	14,745	622,603	669,305	636,834	685,251
Employers' contributions	557	1,201	13,489	14,576	30,639	33,104	44,685	48,881
Accrued investment income	73,588	65,009	206,943	274,897	—	—	280,531	339,906
Other	1,280	116	4,874	1,931	1,556	—	7,710	2,047
Total Assets	$ 4,055,538	$ 4,455,084	$17,158,927	$17,049,839	$ 654,798	$ 702,409	$21,869,263	$22,207,332
LIABILITIES								
Administrative expense payable	$ 4,525	$ 6,322	$ —	$ —	$ 163,393	$ 236,676	$ 167,918	$ 242,998
Other	1,707	—	5,411	7,726	—	—	7,118	7,726
Total Liabilities	6,232	6,322	5,411	7,726	163,393	236,676	175,036	250,724
Net Assets available for benefits	$ 4,049,306	$ 4,448,762	$17,153,516	$17,042,113	$ 491,405	$ 465,733	$21,694,227	$21,956,608

(See accompanying notes)

Statement 2

PUBLIC SERVICE SUPERANNUATION BOARD

PUBLIC SERVICE SUPERANNUATION PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
Year Ended March 31

	Anti-Tuberculosis League Employees Superannuation Fund		Sask Transportation Company Employees Superannuation Fund		Public Service Superannuation Fund		Total	
	1992	1991	1992	1991	1992	1991	1992	1991
Increase in Assets:								
Investment income								
Interest	$ 351,299	$ 338,542	$ 851,587	$ 1,077,918	$ —	$ —	$ 1,202,886	$ 1,416,460
Dividends	16,430	42,796	216,180	210,628	—	—	232,610	253,424
Real Estate	—	—	107,795	36,800	—	—	107,795	36,800
Mortgages	—	—	25,350	26,339	—	—	25,350	26,339
Other	851	3,599	5,232	8,259	—	—	6,083	11,858
	368,580	384,937	1,206,144	1,359,944	—	—	1,574,724	1,744,881
Market value adjustment (Note 2)	78,099	188,568	261,963	762,005	—	—	340,062	950,573
Contributions								
Employees'	8,445	17,124	197,844	237,230	9,607,491	9,700,317	9,813,780	9,954,671
Employers'	8,449	17,124	189,241	225,261	528,188	599,266	725,878	841,651
	16,894	34,248	387,085	462,491	10,135,679	10,299,583	10,539,658	10,796,322
Deficiency payment from Consolidated Fund (Note 1(a)(iii))	—	—	—	—	63,638,283	64,981,502	63,638,283	64,981,502
Total increase in assets	463,573	607,753	1,855,192	2,584,440	73,773,962	75,281,085	76,092,727	78,473,278
Decrease in Assets:								
Administration expense (Note 5)	37,328	33,433	54,857	48,714	—	—	92,185	82,147
Superannuation allowances	825,701	797,836	1,578,677	1,549,369	71,034,382	71,657,585	73,438,760	74,004,790
Refunds and transfers								
Contributions	—	—	47,720	606,288	1,306,535	1,612,794	1,354,255	2,219,082
Interest	—	—	18,349	284,234	837,484	995,307	855,833	1,279,541
Employer matching on reciprocal transfer	—	—	44,186	875,862	569,889	1,060,662	614,075	1,936,524
Total decrease in assets	863,029	831,269	1,743,789	3,364,467	73,748,290	75,326,348	76,355,108	79,522,084
Net increase (decrease) in assets	(399,456)	(223,516)	111,403	(780,027)	25,672	(45,263)	(262,381)	(1,048,806)
Net assets available for benefits, beginning of year	4,448,762	4,672,278	17,042,113	17,822,140	465,733	510,996	21,956,608	23,005,414
Net assets available for benefits, end of year	$ 4,049,306	$ 4,448,762	$17,153,516	$17,042,113	$ 491,405	$ 465,733	$21,694,227	$21,956,608

(See accompanying notes)

PUBLIC SERVICE SUPERANNUATION BOARD
PUBLIC SERVICE SUPERANNUATION PLAN
NOTES TO THE FINANCIAL STATEMENTS
March 31, 1992

1. Description of the Plan

a) General

The Public Service Superannuation Plan is a defined benefit final average pension plan. Plan details are contained in *The Public Service Superannuation Act* and *The Superannuation (Supplementary Provisions) Act*. The three main components of the Plan are described as follows:

i) Anti-Tuberculosis League Employees Superannuation Fund

The Anti-Tuberculosis League Employees Superannuation Fund (Fund) was established under provisions of an amendment to *The Public Service Superannuation Act*, effective April 1, 1979.

Employees of the Saskatchewan Anti-Tuberculosis League on March 31, 1979 are deemed to be employees of the public service for purposes of *The Public Service Superannuation Act* unless an election was made prior to April 1, 1980 to participate in the Public Employees (Government Contributory) Superannuation Plan. The old Tuberculosis Sanatoria Superannuation Fund was transferred to the Fund at April 1, 1979. The Anti-Tuberculosis League Employees Superannuation Fund was established to accumulate contributions paid by employees and any investment income. The Fund is a component of the Public Service Superannuation Plan.

ii) Saskatchewan Transportation Company Employees Superannuation Fund

The Saskatchewan Transportation Company Employees Superannuation Fund (Fund) was established by an amendment to *The Public Service Superannuation Act*, effective April 1, 1981.

The former Saskatchewan Transportation Company Pension Plan (1964) was terminated and all its assets transferred to the Fund. Employees who were participating in the former plan on March 31, 1981 became members of the Public Service Superannuation Plan. The Fund is a component of the Public Service Superannuation Plan. The Saskatchewan Transportation Company Employees' Superannuation Fund was established to account for members of the former plan separately.

iii) Public Service Superannuation Fund

Members of The Public Service Superannuation Plan include those public service employees who were employed prior to October 1, 1977 and did not elect to transfer to the Public Employees (Government Contributory) Superannuation Plan prior to October 1, 1978.

In accordance with the provisions of Section 40 of *The Public Service Superannuation Act*, all funds received (paid) by the Board are recorded as revenue (expenditure) of the Consolidated Fund of the Province. No funds are set aside for the payment of future benefits (see Note 4).

b) Administration

The Public Service Superannuation Board administers the Funds. Day-to-day administration is provided by the Public Employees Benefits Agency.

c) Funding Policy

Members contribute at the rate of 7%, 8% or 9% of salary depending on their age at the date of commencement of employment. Contributions are reduced by an amount equal to deemed Canada Pension Plan contributions.

The employer is required to match employees' contributions in respect of current service.

d) Retirement

Normal retirement is at age 65. Members may retire earlier under certain conditions.

e) Pensions

Annual pensions are calculated as 2% of a member's average salary during the five years of highest salary, multiplied by the total number of years of service to a maximum of 35. At age 65, members' pensions are reduced due to integration with the Canada Pension Plan.

2. Significant Accounting Policies

The financial statements are prepared in accordance with generally accepted accounting principles. The following accounting policies are considered significant.

a) Accrual Basis

The financial statements are prepared on the accrual basis of accounting.

b) Investments

Investment in bonds and equities are recorded at market values which are determined by reference to closing year end sale prices from recognized security dealers. In the absence of recorded sales, reference is made to closing year end bid and ask prices.

Short term investments are valued at cost which approximates market value. Investments in real estate are valued at market as estimated by independent appraisals. Mortgages are valued at market using current market yields.

The change in the market value of investments during the year is reflected on the financial statements as a market value adjustment.

3. **Obligations for Pension Benefits** (Anti-Tuberculosis League Employees Superannuation Fund and Saskatchewan Transportation Company Employees Superannuation Fund)

The present value of accrued pension benefits was determined using the accrued benefit method with salary projection prorated on service and the best estimate assumptions approved by the Public Employees Benefits Agency. An actuarial valuation was prepared as at March 31, 1991 by Eckler Partners, Ltd., Actuaries & Consultants. An extrapolation was made to March 31, 1992.

The actuarial present value of benefits as at March 31 and the principal components of changes in actuarial present values during the year were as follows:

	Anti-Tuberculosis League Employees Superannuation Fund (in thousands of dollars)		Saskatchewan Transportation Company Employees Superannuation Fund (in thousands of dollars)	
	1992	1991	1992	1991
Actuarial present value of accrued pension benefits at beginning of the year	$ 6,576	$ 6,711	$18,737	$19,813
Interest accrued on benefits	617	633	1,807	1,835
Benefits accrued	15	30	338	405
Benefits paid	(826)	(798)	(1,689)	(3,316)
Actuarial present value of accrued pension benefits at end of the year	6,382	6,576	19,193	18,737
Actuarial value of net assets available for benefits	4,049	4,449	17,154	17,042
Unfunded liability	$ 2,333	$ 2,127	$ 2,039	$ 1,695

The significant assumptions used in determining the actuarial value of accrued pension benefits were:

	1992	1991
Interest rate	10%	10%
Salary escalation rate	5%	5%

If there are insufficient moneys in the Fund to pay allowances or other payments, the Minister of Finance is obligated to pay any such deficiency out of the Consolidated Fund.

4. **Unfunded Past Service Pension Liability** (Public Service Superannuation Fund)

Section 40 of *The Public Service Superannuation Act* stipulates that all benefit payments pursuant to the Public Service Superannuation Plan shall be paid from the Consolidated Fund. The members belonging to the Anti-Tuberculosis League Employees Superannuation Fund and Saskatchewan Transportation Company Employees Superannuation Fund are excluded from this section which deals with all other plan members.

The present value of accrued pension benefits was determined using the accrued benefit method with salary projection prorated on service and the best estimate assumptions approved by the Public Employees Benefits Agency. An actuarial valuation of the Public Service Superannuation Plan was prepared by the Alexander Consulting Group as at March 31, 1988. The consulting actuaries estimated the liability of the plan, to be $776,831,000 for services provided to the valuation date. The liability was calculated using an interest rate of 9%, inflation rate of 5% and the 1971 Group Annuity Mortality Table.

5. Related Party Transactions

a) Administration

i) Anti-Tuberculosis League Employees Superannuation Fund and Saskatchewan Transportation Company Employees Superannuation Fund

Expenses associated with administering the Funds are paid out of the Funds to the Public Employees Benefits Agency Revolving Fund.

ii) Public Service Superannuation Fund

In accordance with subsection 3(3) of *The Public Service Superannuation Act*, all general administrative and employee costs required for the administration of the Board are paid out of the Consolidated Fund of the Province of Saskatchewan. Accordingly, no provision for these costs is included in these financial statements.

b) Investment Management Services

The Investment Corporation of Saskatchewan (ICS) provides investment management services to the Funds on a fee-for-service basis. The Funds are shareholders in ICS along with several other Saskatchewan public sector pension funds and government agencies.

The Anti-Tuberculosis League Employees Superannuation Fund holds 100 Class A shares and 1,015 Class B shares in the Investment Corporation of Saskatchewan. The Fund reduced its holdings in Class B shares from 1,664 to 1,015 shares during the year.

The Saskatchewan Transportation Company Employees Superannuation Fund holds 100 Class A shares and 3,721 Class B shares in the Investment Corporation of Saskatchewan.

Account balances resulting from the above transactions are included in the statements of net assets available for benefits and are settled on normal trade terms.

c) Investment Holdings

Included in Bonds and Debentures of the Anti-Tuberculosis League Employees Superannuation Fund are Province of Saskatchewan holdings of $286,875 (1991 - $491,158) and included in the Short-Term Investments are Province of Saskatchewan holdings of $9,889 (1991 - $0).

Included in Bonds and Debentures of the Saskatchewan Transportation Company Employees Superannuation Fund are Province of Saskatchewan holdings totalling $533,500 (1991 - $2,620,012).

6. Public Service Superannuation Plan Reports

Section 69 of *The Public Service Superannuation Act* requires the preparation of a report which itemizes contributions received from employees, allowances paid to superannuates and refunds of contributions. This report is presented as the schedule of Receipts and Payments and schedules of Employees Accumulated Contributions (see notes 7,8 and 9).

7. Schedule of Receipts and Payments

	1992	1991
Receipts:		
Employees' contributions - current and prior service	$ 9,583,406	$ 9,677,029
Matching contributions from agencies participating in the Plan	528,188	599,266
Interest from employees purchasing prior service	13,446	14,456
Refund of previous year's expenditure	10,639	8,832
Total Receipts	10,135,679	10,299,583
Payments:		
Allowances under provisions of *The Public Service Superannuation Act*	71,034,382	71,657,585
Accumulated contributions of employees terminating registration in the Plan	1,250,407	1,611,153
Interest on accumulated contributions of employees terminating registration in the Plan	837,484	995,307
Board's share of contributions and interest under reciprocal agreement transfers	569,889	1,060,662
Refunds of the balance of equity to the estates of superannuates	56,128	1,641
Total Payments	73,748,290	75,326,348
Excess of payments over receipts from the Consolidated Fund	63,612,611	$ 65,026,765

8. Employees' Accumulated Contributions

The Schedules of Employees' Accumulated Contributions present, in summary form, an accounting of the changes that have occurred during the year in the cumulative contributions of all employees who are registered under the provisions of *The Public Service Superannuation Act*. In the case of the Public Service Superannuation Plan, these employees are not yet in receipt of allowances under the Act. For the Employees' Savings Account (Note 9), these employees have not yet received a refund of contributions.

The balance of the employees' accumulated contributions does not include any accrued interest thereon which may be payable to or on behalf of the employee upon his/her termination or retirement. Interest provided for in the Act is calculated and paid by the Board when terminating employees withdraw their accumulated contributions from the Plans.

9. Schedule of Employee's Accumulated Contributions

	1992	1991
Balance, beginning of year	$ 109,058,602	$ 103,172,408
Add:		
Contributions received - current and prior service	9,583,406	9,677,029
Deduct:		
Accumulated contributions of employees terminating registration under the Plan and paid out during the year	(1,250,407)	(1,611,153)
Accumulated contributions of those employees for whom the payment of monthly allowances commenced during the year under provision of the Plan	(3,057,509)	(2,175,862)
Miscellaneous refunds of contributions received in prior years	(9,628)	(3,776)
Miscellaneous adjustments of prior year's revenues	–	(44)
Balance, end of year	$ 114,324,464	$ 109,058,602

10. Employees' Savings Account

For those employees who were ineligible to contribute to the Public Service Superannuation Plan because of age restrictions upon commencement of employment, Section 48 of *The Public Service Superannuation Act* permits them to contribute to the Employees' Savings Account. Upon retirement, the employee receives, in lieu of a retirement pension, his contributions with accrued interest together with an amount equal to his accumulated contributions and interest.

Employees' Savings Account
Schedule of Employees' Accumulated Contributions

	1992	1991
Balance, beginning of year	$ 7,101	$ 5,202
Add: Employees' contributions received	1,030	1,899
Balance, end of year	$ 8,131	$ 7,101

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Auditors' Report

To the Members of the
Legislative Assembly of Saskatchewan

We have audited the statements of net assets available for benefits of the Saskatchewan Pension Plan contribution fund, guarantee fund and annuity fund as at December 31, 1991 and the related statements of changes in net assets available for benefits for the contribution fund, guarantee fund and annuity fund, and operating expenses for the year then ended. These financial statements are the responsibility of the Plan's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Plan as at December 31, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

Ernst & Young

Regina, Canada
March 6, 1992

Chartered Accountants

Saskatchewan Pension Plan
Contribution Fund

Statement of Net Assets Available for Benefits
As at December 31, 1991

	1991	1990 (Note 7)
ASSETS		
Investments		
Money Market	$ 11,356,464	$ 34,870,603
Bonds	49,879,707	28,522,021
Convertible Bonds	1,545,850	2,461,900
Equities	54,016,985	21,658,882
	116,799,006	87,513,406
Cash	311,714	144,086
Government Matching Contributions Receivable	651,400	813,260
Accrued Interest and Dividends	1,376,494	1,703,611
Prepaid Retirement Transfers	492,224	202,885
	119,630,838	90,377,248
LIABILITIES		
Operating Expenses Payable	247,977	798,232
Death Benefits, Refunds	64,764	36,930
Deferred Member Contributions	1,920	6,300
	314,661	841,462
NET ASSETS AVAILABLE FOR BENEFITS	$119,316,177	$ 89,535,786

ON BEHALF OF THE TRUSTEES:

Patricia D. Weir Jake Braun

(See Accompanying Notes)

Saskatchewan Pension Plan
Contribution Fund

Statement of Changes in Net Assets Available for Benefits
For the Year Ended December 31, 1991

	1991	1990 (Note 7)
INCREASES IN ASSETS		
Contributions		
Members	$ 12,494,672	$ 12,858,538
Government	8,954,034	9,246,316
Government Matching Interest	82,106	(12,648)
	21,530,812	22,092,206
Investment Income		
Interest	7,085,998	7,082,754
Dividends	1,263,722	727,474
	8,349,720	7,810,228
Change in Market Value of Investments	7,875,885	(4,821,225)
	37,756,417	25,081,209
DECREASES IN ASSETS		
Transfer to Retirement Funds	6,400,864	4,360,816
Death Benefits, Refunds	348,018	271,622
Operating Expenses	1,227,144	988,128
	7,976,026	5,620,566
Change in Net Assets	29,780,391	19,460,643
NET ASSETS AVAILABLE FOR BENEFITS BEGINNING OF YEAR	89,535,786	70,075,143
NET ASSETS AVAILABLE FOR BENEFITS END OF YEAR	$ 119,316,177	$ 89,535,786

(See Accompanying Notes)

Saskatchewan Pension Plan
Guarantee Fund

Statement of Net Assets Available for Benefits
As at December 31, 1991

	1991	1990
ASSETS		
Investments		
Money Market	$ 1,298,988	$ 1,280,684
Bonds	12,929,986	7,917,426
	14,228,974	9,198,110
Cash	202,747	18,664
Accrued Interest	290,121	222,134
Prepaid Pension Benefits	319,037	207,352
	15,040,879	9,646,260
LIABILITIES		
Death Benefits Payable	5,742	6,383
Operating Expenses Payable	22,043	75,684
Deferred Retirement Transfers	429,620	172,073
Deferred Pension Supplement	0	187,679
	457,405	441,819
NET ASSETS AVAILABLE FOR BENEFITS	$ 14,583,474	$ 9,204,441

(See Accompanying Notes)

Saskatchewan Pension Plan
Guarantee Fund

Statement of Changes in Net Assets Available for Benefits
For the Year Ended December 31, 1991

	1991	1990
INCREASES IN ASSETS		
Transfers on Retirement	$ 5,569,551	$ 3,781,270
Guaranteed Pension Supplement	1,808,432	1,189,686
Investment Income - Interest	1,281,039	855,907
	8,659,022	5,826,863
DECREASES IN ASSETS		
Pension Benefits	3,103,535	1,992,352
Death Benefits	38,352	23,463
Operating Expenses	138,102	91,118
	3,279,989	2,106,933
Change in Net Assets	5,379,033	3,719,930
NET ASSETS AVAILABLE FOR BENEFITS BEGINNING OF YEAR	9,204,441	5,484,511
NET ASSETS AVAILABLE FOR BENEFITS END OF YEAR	$ 14,583,474	$ 9,204,441

(See Accompanying Notes)

Saskatchewan Pension Plan
Annuity Fund

Statement of Net Assets Available for Benefits
As at December 31, 1991

	1991	1990
ASSETS		
Investments		
Money Market	$ 179,045	$ 306,716
Bonds	1,725,746	830,030
	1,904,791	1,136,746
Cash	68,848	36,361
Accrued Interest	35,402	16,108
Prepaid Pension Benefits	20,271	12,417
	2,029,312	1,201,632
LIABILITIES		
Death Benefits Payable	1,655	1,381
Operating Expenses Payable	1,194	8,472
Deferred Retirement Transfers	62,604	30,812
	65,453	40,665
NET ASSETS AVAILABLE FOR BENEFITS	$ 1,963,859	$ 1,160,967

(See Accompanying Notes)

Saskatchewan Pension Plan
Annuity Fund

Statement of Changes in Net Assets Available for Benefits
For the Year Ended December 31, 1991

	1991	1990
INCREASES IN ASSETS		
Transfers on Retirement	$ 831,313	$ 579,546
Investment Income - Interest	165,330	105,108
	996,643	684,654
DECREASES IN ASSETS		
Pension Benefits	170,173	94,766
Death Benefits	6,050	3,669
Operating Expenses	17,528	10,001
	193,751	108,436
Change in Net Assets	802,892	576,218
NET ASSETS AVAILABLE FOR BENEFITS BEGINNING OF YEAR	1,160,967	584,749
NET ASSETS AVAILABLE FOR BENEFITS END OF YEAR	$ 1,963,859	$ 1,160,967

(See Accompanying Notes)

Saskatchewan Pension Plan

Statement of Operating Expenses
For the Year Ended December 31, 1991

	1991	1990
EXPENSES		
Salaries, Wages	$ 513,908	$ 496,100
Board Honorariums and Expenses	22,588	32,045
Professional and Technical Services	268,053	153,237
Computer Systems	412,194	340,115
Advertising and Promotional	304,584	273,824
Telephone, Freight, Postage	114,814	59,656
Travel	16,758	6,358
Office Supplies	35,008	45,846
Equipment	38,127	16,816
Facility, Equipment Rental	62,611	8,752
Other Contractual	87,513	39,655
Office Relocation	234,206	86,641
	2,110,364	1,559,045
LESS GOVERNMENT SUBSIDY FOR OPERATIONS	727,590	469,798
NET OPERATING EXPENSES TO THE PLAN	$ 1,382,774	$ 1,089,247
OPERATING EXPENSES ALLOCATED AS FOLLOWS:		
Contribution Fund	$ 1,227,144	$ 988,128
Guarantee Fund	138,102	91,118
Annuity Fund	17,528	10,001
	$ 1,382,774	$ 1,089,247

(See Accompanying Notes)

Saskatchewan Pension Plan
Notes to the Financial Statements
December 31, 1991

1. Description of Plan

a) General

The Saskatchewan Pension Plan was established by the Government of Saskatchewan to assist low income earners to save for their retirement. Details of the Plan are contained in the Saskatchewan Pension Plan Act and Regulations.

b) Funds Established

The following funds were established to administer the Plan:

i) Contribution Fund - established to accumulate all personal and government contributions and earnings for members who have not yet retired under the Plan.

ii) Guarantee Fund - established to hold the moneys to make pension payments to retired members who qualify for the guaranteed minimum pension.

iii) Annuity Fund - established to hold the moneys to make pension payments to retired members other than the guaranteed minimum pension.

c) Personal and Government Contributions

Participation is voluntary and members can contribute up to $600 for each year. Members may also receive a matching contribution from the government of up to $300 per year, depending on their personal income. All contributions, personal and government, vest immediately in the member's name and are locked into the Plan until retirement.

d) Retirement and Minimum Pension

Members may retire under the Plan as early as age 55 or may defer retirement to age 70. At retirement, members select a pension option which is payable for life. They may also qualify for additional benefits through a guaranteed minimum pension formula. The minimum pension is based on matching contributions received up to 1995.

e) Operating Expenses

Operating expenses are allocated to the Funds based on their weighted average asset base as prescribed by Regulation. The government provided a subsidy for expenses incurred by the Plan in excess of specified levels of the asset base as follows: 1% from April 1989 to March 1990; 1.25% from April 1990 to March 1991. Subsequent to March 1991, the government subsidy of expenses is limited to certain advertising and promotional expenses and costs related to the relocation of the Plan office.

f) Income Tax

The Plan is a prescribed provincial plan under the Income Tax Act and is not subject to tax.

2. Significant Accounting Policies

The financial statements are prepared in accordance with generally accepted accounting principles. The following are considered to be significant:

a) Basis of Accounting

The financial statements are prepared on the accrual basis of accounting.

b) Investments

i) Contribution Fund

Investments are recorded at market values which are determined by reference to closing year end sale prices from recognized security dealers or, in the absence of recorded sales, by reference to closing year end bid and ask prices. Money market investments are valued at cost which approximates market.

Saskatchewan Pension Plan
Notes to the Financial Statements
December 31, 1991

ii) Guarantee and Annuity Funds

Investments in bonds are valued at the present value of future cash flows, discounted at the effective yield on the date of purchase. Money market investments are valued at cost which approximates market. Pension annuities are issued based on prevailing interest rates at the date of retirement. Valuing investments in this manner is consistent with the basis of underwriting the annuities.

c) Fixed Assets

Significant fixed assets are capitalized and depreciated over their estimated useful lives. Assets acquired prior to the Plan paying for all of its own expenses are recorded as operating expenses.

3. Funding Policy

The Government of Saskatchewan provides funding to the Plan on the following basis:

i) Matching contributions are funded each year as earned by the member. Matches are deemed effective on the same day members make their own contribution. An additional amount is funded each year to cover interest foregone because of timing differences between the date match advances are received and when they are applied to members' accounts.

ii) Funding for the supplementary benefits of the guaranteed minimum pension is provided by the government as pension payments are made.

4. Earnings Allocation to Members

Investment income and changes in market value of investments are allocated annually to members in the Contribution Fund. Effective January 1, 1990 the change in market value of investments is allocated over a four year period on a straight line basis. The gain or loss deferred to future years at December 31, 1991 is $3,496,301 [1990: ($3,615,919)]

5. Actuarial Valuation of Pension Liability

An actuarial valuation was performed on the Plan as at December 31, 1991 by The Alexander Consulting Group. The valuation separately considered the obligations to retired members and the accruing entitlements to active members. The 1983 Group Annuity Mortality Table was used in each case.

The valuation method used to calculate the basic pension liability to retired members was the accrued benefit cost method. An interest rate of 9.2% was used to compute the liability, being effective yield of the assets held to pay the benefits, (1990: 9.25%).

The results of this valuation are summarized below:

	1991	1990
i) Guarantee Fund		
Net Assets Available	$14,583,474	$9,204,441
Basic Pension Liability	14,520,870	9,203,735
Surplus	$ 62,604	$ 706
ii)Annuity Fund		
Net Assets Available	$1,963,859	$1,160,967
Basic Pension Liability	1,860,725	1,097,181
Surplus	$ 103,134	$ 63,786

The principal components of the increase in the basic pension liability in the Guarantee fund are: additional retired members $5,466,093; accrued interest $1,127,847; change in interest assumption $43,530; less basic pension payments $1,295,103; less death benefits $38,352; and other $13,120.

The principal components of the increase in the basic pension liability in the Annuity fund are: additional retired members $776,841; accrued interest $144,354; change in interest assumption $5,740; less basic pension payments $170,173; less death benefits $6,050; and less other $12,832.

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The Government of Saskatchewan is responsible for additional benefits to members under the Guaranteed Minimum Pension (GMP) formula.

The valuation method used to calculate the supplementary GMP liability for retired members was the accrued benefit cost method. An interest rate of 9% was used in the calculations, (1990: 9.25%). The results of the valuation indicate an unfunded liability of $19.3 million at December 31, 1991 (1990: $12.7 million). This increase is due to: additional retired members $6.6 million; accrued interest $1.5 million; change in interest assumption $.3 million; and reduction for aging of annuitants $1.8 million.

The supplementary GMP liability accruing for active members, those not yet retired, has been valued on a three year cycle including 1991 and 1988. The projected benefit method was used to value this liability using an interest rate of 9% (1988: 9.75%). The results of the valuation indicate an unfunded liability of $23.9 million as at December 31, 1991 (1988: $16.5 million). Information is not available to provide a breakdown of the components of the change from year to year.

Summary of unfunded GMP liability:

	(Millions)	
	1991	1988
Retired members	$19.3	$ 4.0
Active members	23.9	16.5
	$43.2	$20.5

The principal components of the increase in total liability are: accrued interest $6 million; change in interest assumption $4.3 million; and net accrued benefits $12.4 million.

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6. Related Party Transactions

The Plan conducts a portion of its transactions with Saskatchewan Crown-controlled agencies, departments and corporations. These transactions are at prevailing market rates and are settled on normal trade terms.

The Plan has $15,775,000 par value (1990: $11,053,000), invested in Province of Saskatchewan bonds with varying maturity dates and interest rates. Interest earned on these bonds was $1,715,724 in 1991 (1990: $1,098,731).

7. Adjustment to Prior Year Government Match

The 1990 comparative figures in the Contribution Fund have been restated to adjust the government matching contributions and receivable from the government to their actual amounts based on information received subsequent to the previous year end. The effect of this adjustment is to increase matching contributions, the receivable from the government, and net assets available for benefits by $392,360 in 1990.

8. Comparative Figures

Certain of the comparative figures have been reclassified to conform with the current year's presentation.

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the statement of net assets available for benefits of The Saskatchewan Research Council Employees' Pension Plan as at December 31, 1991 and the statement of changes in net assets available for benefits for the year then ended. These financial statements are the responsibility of the Plan's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Plan as at December 31, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

W.K. Strelioff

Regina, Saskatchewan
May 4, 1992

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

THE SASKATCHEWAN RESEARCH COUNCIL EMPLOYEES' PENSION PLAN
STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS
As At December 31

	1991	1990
ASSETS		
Investments:		
Balanced Mutual Fund	$15,848,946	$ —
Money Market Mutual Fund	—	15,339,801
Due from The Saskatchewan Research Council	17,068	---
Cash	47,945	---
	15,913,959	15,339,801
LIABILITIES		
Accounts payable	704,969	35,212
Net assets available for benefits (Statement 2)	$15,208,990	$15,304,589

(See accompanying notes to the financial statements)

Statement 2

THE SASKATCHEWAN RESEARCH COUNCIL EMPLOYEES' PENSION PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
Year Ended December 31

	1991	1990
Increase in assets:		
Increase (decrease) in net asset value of investments	$ 1,871,937	$(1,071,772)
Contributions		
- Employer	474,743	520,945
- Employee	---	446,083
Transfers	---	35,104
Early retirement contribution from The Saskatchewan Research Council	208,920	27,410
Total increase (decrease) in assets	2,555,600	(42,230)
Decrease in assets:		
Return of Contributions	524,796	---
Refund upon terminations	1,456,168	809,412
Retirement benefits	291,018	289,681
Early retirement incentive	208,920	27,410
Administration	170,297	167,550
Total decrease in assets	2,651,199	1,294,053
Decrease in net assets	(95,599)	(1,336,283)
Net assets available for benefits, beginning of year	15,304,589	16,640,872
Net assets available for benefits, end of year - to Statement 1	$15,208,990	$15,304,589

(See accompanying notes to the financial statements)

THE SASKATCHEWAN RESEARCH COUNCIL EMPLOYEES' PENSION PLAN
NOTES TO THE FINANCIAL STATEMENTS
December 31, 1991

1. Description of Plan

The following description of the Plan is a summary only. For more complete information, reference should be made to the Plan Agreement. The Plan is administered by The Saskatchewan Research Council.

(a) General

The Saskatchewan Research Council Employees' Pension Plan was established May 1, 1974 for the purpose of providing retirement income to the Council's employees. Up to and including December 31, 1990 the Plan provided the greater of a defined benefit or a defined contribution entitlement for Members of the Plan. Effective January 1, 1991 the Plan is amended and restated to provide solely a defined contribution benefit to Members. The changes do not affect existing pensioners who will continue to receive benefits as granted.

(b) Funding Policy

The employer contributes 4.875% of the Member's Earnings up to the Year's Maximum Pensionable Earnings (YMPE) and 7.5% of the Member's Earnings above the YMPE as defined under the Canada Pension Plan on a monthly basis.

(c) Retirement

A life annuity or a transfer to a RRSP is available based on the member's accumulated balance.

(d) Termination Refunds

Upon application and subject to lock in provisions, termination refunds are payable when a member ceases to be employed by SRC.

(e) Defined Benefit Pensioners

At the end of each calendar year the pension benefits are adjusted based on a formula, to a maximum of the consumer price index.

2. Summary of Accounting Policies

The financial statements are prepared in accordance with generally accepted accounting principles. The following accounting principles are considered to be significant:

a) Accrual Basis

The financial statements are prepared on the accrual basis of accounting.

(b) Investments

Investments are comprised of shares in mutual funds managed by the Plan's investment advisor. Additional shares are acquired when distributions are made by the funds. Cash dividends are not paid by the funds; however, investors can realize changes in the underlying share values by redeeming shares.

Shares in the mutual funds are recorded in the accounts at their net asset value per share. Net asset value per share is the market value of the investments in the particular fund's portfolio divided by the total number of outstanding shares in that fund. The adjustment necessary to record shares at their net asset value at the year end is shown as an increase or decrease in net assets available for benefits.

3. Net Assets Available for Benefits and Pension Obligations

	1991	1990
Net assets available for benefits (Statement 1)	$15,208,990	$15,304,589
Less: Defined contribution balances	11,120,187	11,304,197
Defined benefit obligation	3,220,000	3,196,000
Surplus	$ 868,803	$ 804,392

The present value of the defined benefits obligation was determined using the projected benefit method prorated on service and administrator's best estimate assumptions. An actuarial valuation was made as of January 1, 1991 by William M. Mercer Ltd., a firm of consulting actuaries, and was then extrapolated to December 31, 1991. The actuarial present value of accrued benefits as at December 31, 1991 and the principle components of changes in the actuarial present values during the year for pensioners who retired before 1991 are as follows:

Beginning of the year	$3,196,000
Interest on Accrued Benefits	184,000
Benefits paid	(291,000)
Adjustments (Note 1(e))	131,000
End of year	$3,220,000

4. Related Party Transactions

General administrative services are provided by The Saskatchewan Research Council without charge.

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the statement of net assets available for benefits of the Teachers' Annuity Plan as at June 30, 1991 and the statement of changes in net assets available for benefits for the year then ended. These financial statements are the responsibility of the Plan's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the plan as at June 30, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

W.K. Strelioff

Regina, Saskatchewan
November 7, 1991

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

THE TEACHERS' SUPERANNUATION COMMISSION
TEACHERS' ANNUITY PLAN
STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS

As at June 30

	1991			1990
	Annuity Fund	Supplementary Allowances Fund	Total	Total
ASSETS				
Due from Consolidated Fund (Note 11)	$ 6,522,532	$ 326,571	$ 6,849,103	$ ---
Accrued interest	3,536,658	455,526	3,992,184	2,798,967
Investments -				
Bonds and debentures	74,222,127	8,653,050	82,875,177	73,138,963
Short term	29,313,535	3,367,977	32,681,512	31,799,960
Equities	61,215,186	8,157,392	69,372,578	38,534,677
Mortgages	143,103	---	143,103	151,206
Real estate	5,336,961	---	5,336,961	2,272,197
Contributions receivable -				
Teacher	1,070,871	---	1,070,871	985,482
Minister of Finance	800,898	---	800,898	1,903,290
Due from other plans of the Commission	3,001,122	171,289	3,172,411	172,980
Total assets	185,162,993	21,131,805	206,294,798	151,757,722
LIABILITIES				
Bank overdraft	---	---	---	4,802
Accounts payable	328,540	1,001	329,541	293,760
Provision for Future Annuities	9,897,263	---	9,897,263	6,684,356
Total liabilities	10,225,803	1,001	10,226,804	6,982,918
Net assets available for benefits (Note 4)	$174,937,190	$21,130,804	$196,067,994	$144,774,804

(See accompanying notes to the financial statements)

Statement 2

THE TEACHERS' SUPERANNUATION COMMISSION
TEACHERS' ANNUITY PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

For the Year Ended June 30

	1991			1990
	Annuity Fund	Supplementary Allowances Fund	Total	Total
Net assets available for benefits, beginning of the year	$129,168,170	$ 15,606,634	$144,774,804	$117,440,563
Increase in assets:				
Investment income:				
Interest income	11,231,901	1,384,611	12,616,512	10,872,017
Dividend income	1,434,282	163,226	1,597,508	1,306,667
	12,666,183	1,547,837	14,214,020	12,178,684
Current period change in market value:				
Net unrealized gains (losses)	1,819,522	84,522	1,904,044	(2,545,990)
Net realized gains	555,994	170,430	726,424	35,975
	2,375,516	254,952	2,630,468	(2,510,015)
Contributions -				
Minister of Finance	19,603,418	985,506	20,588,924	11,031,300
Teachers	10,041,004	771,010	10,812,014	8,998,969
Other transfers and contributions	489,668	456,973	946,641	489,371
Transfers from Teachers' Superannuation Plan	7,650,425	1,653,151	9,303,576	1,598,507
	37,784,515	3,866,640	41,651,155	22,118,147
Total Increase in assets	52,826,214	5,669,429	58,495,643	31,786,816
Decrease in assets:				
Refunds and transfers	2,884,239	145,259	3,029,498	2,215,227
Annuities paid	960,048	---	960,048	691,927
Change in provision for future annuities	3,212,907	---	3,212,907	1,545,421
Total Decrease in assets	7,057,194	145,259	7,202,453	4,452,575
Increase in net assets	45,769,020	5,524,170	51,293,190	27,334,241
Net assets available for benefits, end of year	$174,937,190	$ 21,130,804	$196,067,994	$144,774,804

(See accompanying notes to the financial statements)

THE TEACHERS' SUPERANNUATION COMMISSION
TEACHERS' ANNUITY PLAN
NOTES TO THE FINANCIAL STATEMENTS

June 30, 1991

1. Status of the Plan

This Plan is administered by the Teachers' Superannuation Commission through the Annuity Fund. This Fund was established on July 1, 1980 to account for the net assets accumulated for a defined contribution pension plan for teachers who commenced service on or after this date. Although the Commission underwrites annuity contracts for teachers upon their retirement, the accumulated monies contributed and available to pay annuities are not administered in a separate fund. The operating results of the annuity underwriting operation are disclosed in Note 4.

The Supplementary Allowances Fund was also established on July 1, 1980 and forms part of the Teachers' Annuity Plan. It is used to provide certain additional payments to teachers receiving annuities from the Teachers' Annuity Plan, as well as to dependent children of deceased teachers.

2. Significant Accounting Policies

a) These financial statements are prepared on the accrual basis of accounting.

b) Investments for the current year are recorded at market value. (Note 3)

c) The provision for future annuities represents the estimated amount required to meet future payments to annuitants and is determined by a yearly actuarial valuation.

d) Realized gains (losses) represent the difference between the proceeds of investment disposals measured against amortized cost.

3. Investments

a) Bonds and Equities

Securities listed upon a recognized public exchange are valued at the price of the last trade on valuation day.

Securities not traded on that date are valued at an average price of the closing bid and ask quotations.

Bonds, debentures and shares not listed upon any exchange are valued in the same manner as above based upon any available public quotation service in common use or at a price estimated to be the true value thereof using salient current market criteria.

b) Short Term

Short term investments are valued at cost. This valuation approximates their quoted market value.

c) Mortgages

Mortgages are valued at their net present value by discounting their stated rates of return to current required rates of return.

d) Real Estate

Real estate investments are valued at market using an independent appraisal system that considers such factors as replacement cost and earnings results.

4. Allocation of Net Assets

The Commission allocates to members 25% of each years change in market values for all assets, except those set aside to fund the annuity underwriting operation, including both realized and unrealized gains/losses. The remaining 75% is recognized and allocated in successive years. In addition, the accumulated provision for future annuities exceeds the amount of assets set aside to fund those annuity payments. Summarized below is a reconciliation of net assets available for benefits with the amounts allocated to plan participants followed by a summary of annuity underwriting operations for the current year.

	Annuity Fund	Supplementary Allowances Fund
Net assets available for benefits	$174,937,190	$ 21,130,804
Current period change in market value not allocated (gain)	(1,765,180)	(191,214)
Prior period loss not allocated	935,338	174,075
Deficit-annuity underwriting operation	337,711	---
Net assets allocated to members	$174,445,059	$ 21,113,665

Summary of Annuity Underwriting Operations

	1991	1990
Revenue:		
Annuities underwritten in the year	$3,259,655	$1,596,853
Interest income	894,556	645,052
	4,154,211	2,241,905
Current period change in market value:		
Net unrealized gain (loss)	654	(175,278)
Realized gain (loss) on sale	21,286	(115,912)
	21,940	(291,190)

Summary of Annuity Underwriting Operations (Continued)

	1991	1990
Total revenue	4,176,151	1,950,715
Expenses:		
Annuities paid	960,048	691,927
Change in provision for future annuities	3,212,907	1,545,421
Total expenses	4,172,955	2,237,348
Income (loss) from operations for year	3,196	(286,633)
(Deficit), beginning of year	(340,907)	(54,274)
(Deficit), end of year	$ (337,711)	$ (340,907)

5. Minimum Balance of Fund

a) Annuity Fund

The Teachers' Superannuation Act states that the Fund shall at all times at least equal the sum of:

i. contributions made to the Fund by or on behalf of teachers who have not retired;
ii. contributions made to the Fund by the Minister of Finance; and
iii. any contributions that may be transferred to the Fund on behalf of a teacher from the Teachers' Superannuation Fund;

together with interest thereon.

At year end, the minimum balance of the Fund was required to be $174,445,059 (1990 - $130,912,084).

b) Supplementary Allowances Fund

Section 14(3) of the Teachers' Superannuation Act states that the Fund shall at all times at least equal the amount of contributions made to the Fund together with interest thereon. At June 30, 1991, the accumulated amount of teachers' and government contributions plus interest credited to teachers was $10,981,277 (1990 - $8,327,038).

6. Assets Attributed to Annuity Underwriting

The amount of assets attributed to and set aside for annuity underwriting purposes as at June 30, 1991 is $9,559,550 (1990 - $6,343,449). The actuarial liability of $9,897,263 and shown as a future provision in Statement 1, is based on an assumed future interest equal to the rate at which each member's annuity was set.

7. Related Party Transactions

In accordance with Section 73 of The Teachers' Superannuation Act, all expenses of the administration of the Act are paid out of monies appropriated to the Department of Education by the Legislature. Accordingly, no provision for these costs is included in these financial statements.

Pursuant to a 1988 amendment of subsection 13(7), notwithstanding Section 73, costs incurred in and other expenses related to managing, investing or disposing of all or any part of the assets of funds administered by the Commission are payable out of the funds (see Note 9) and recorded as a reduction of investment income.

Included in the totals for bonds and debentures are Province of Saskatchewan holdings of $20,735,537 (1990 - $17,743,676) in the Annuity Fund and $2,456,125 (1990 - $1,415,215) in the Supplementary Allowances Fund. Included in the real estate totals are holdings of SaskPen Properties Ltd. and SaskMet Properties Ltd. totalling $1,969,626 (1990 - $1,579,450). SaskPen Properties Ltd. and SaskMet Properties Ltd. are real estate Corporations beneficially owned by Crown managed pension funds in the Province of Saskatchewan.

Other amounts due to (from) related parties and the terms of settlement are described separately in the financial statements and the notes thereto (see notes 8, 9 & 11).

8. Payments from the Minister of Finance

Under Section 18 of The Teachers' Superannuation Act, the Minister of Finance pays to the Annuity Fund an amount equal to that contributed by the teachers to that Fund and, for those teachers who transfer from the Teachers' Superannuation Fund to the Annuity Fund, an amount equal to the teachers' contributions made prior to July 1, 1980 together with interest thereon and an amount equal to twice the difference between the interest earned by the Teachers' Superannuation Fund and the interest credited to the teacher in that Fund.

In addition, the Minister of Finance is required to pay the Supplementary Allowances Fund an amount equal to that contributed by teachers.

9. Investment Management Fees - Investment Corporation of Saskatchewan

On December 1, 1988, The Teachers' Annuity Fund (including the Supplementary Allowances Fund) and The Teachers' Superannuation Fund (including the Voluntary Contributions Fund) resolved to enter into a unanimous shareholder agreement with the Investment Corporation of Saskatchewan. The resolution was retroactive to June 1, 1988.

The Investment Corporation of Saskatchewan was incorporated under The Business Corporations Act on June 2, 1988. Broadly stated, the powers of the Corporation are to conduct the business of investment management for any type of incorporated or unincorporated entity, including any fund.

The Teachers' Superannuation Commission and the Minister of Finance, on behalf of The Teachers' Annuity Fund acquired 23,902 Class B shares and 600 Class A shares. In 1991, the holding changed to 37,258 Class B shares and 700 Class A shares. In addition, 188,500 Class B shares and 1,200 Class A shares were acquired in the Investment Corporation of Saskatchewan (ICS) on behalf of The Teachers' Superannuation Fund, and the holding in Class B shares decreased to 175,695 in 1991. Under provisions of the unanimous shareholder agreement, responsibility for the investment management of the assets owned by the Teachers' Annuity Fund and the Teachers' Superannuation Fund was undertaken by ICS and the Funds simultaneously became subject to the investment management fees levied by the directors of the Corporation. These costs totalling $165,366 have been netted against investment income of the Plan.

10. Transfer of Annuity Plan to Saskatchewan Teachers' Federation

Subsequent to the year end a memorandum of agreement was signed by The Saskatchewan Teachers' Federation (STF) and The Teachers' Superannuation Commission (Commission) effective July 1, 1991. The agreement requires the Commission to assist STF in acquiring control over the assets and liabilities of the Annuity Fund and Supplementary Allowances Fund (Transferred Funds). STF will provide benefits to the beneficiaries of the Transferred Funds with the least interruption as is practicable and the Commission will provide administrative advice to STF as may be requested by STF. The agreement also provides for the transfer of any related contributions and interest in the Voluntary Contribution Fund.

11. Due From Consolidated Fund

Pursuant to a Treasury Board approval, monies held in the Annuity Fund and Supplementary Allowances Fund are included in the Consolidated Offset Bank Concentration. Under these arrangements, the Commission's surplus funds are used to lend to the Consolidated Fund at market rates of interest. This results in the Commission having a claim against the Consolidated Fund, rather than the Bank for the amount of the funds on deposit. Accordingly balances at bank, other than the overdraft balances, are shown as "Due from the Consolidated Fund" on the Balance Sheet.

12. Comparative Figures

Certain of the comparative figures have been restated to conform with the current year's presentation.

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the statement of net assets available for benefits of the Teachers' Superannuation Plan as at June 30, 1991 and the statement of changes in net assets available for benefits for the year then ended. These financial statements are the responsibility of the Plan's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the plan as at June 30, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

W.K. Strelioff

Regina, Saskatchewan
November 7, 1991

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

THE TEACHERS' SUPERANNUATION COMMISSION

TEACHERS' SUPERANNUATION PLAN

STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS

As at June 30

	1991	1990
ASSETS		
Cash	$ ---	$ 26,504
Accrued interest	15,184,274	14,135,082
Investments (Note 3)		
Bonds and debentures	387,232,295	417,480,291
Short term	55,286,321	37,572,139
Equities	279,720,483	244,949,610
Mortgages	19,990,789	22,980,518
Real estate	38,942,911	22,944,694
	796,357,073	760,088,838
Contributions receivable - Teacher	2,792,390	2,840,902
- Minister of Finance	5,538,458	4,916,130
	8,330,848	7,757,032
Total assets	804,687,921	767,845,870
LIABILITIES		
Accounts payable	993,389	620,713
Bank overdraft	2,138,629	---
Due to other plans of the Commission	3,172,412	172,980
Total liabilities	6,304,430	793,693
Net assets available for benefits	$798,383,491	$767,052,177

(See accompanying notes to the financial statements)

Statement 2

THE TEACHERS' SUPERANNUATION COMMISSION

TEACHERS' SUPERANNUATION PLAN

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

For the Year Ended June 30

	1991	1990
Net assets available for benefits, beginning of year	$767,052,177	$733,370,873
Investment Income:		
Interest	54,333,665	56,072,722
Dividends	9,649,121	7,232,852
	63,982,786	63,305,574
Current period change in market values of investments:		
- Net unrealized gains	10,768,847	642,218
- Net realized gain on sale	3,210,755	2,221,074
	13,979,602	2,863,292
Contributions - Minister of Finance	37,911,762	38,580,731
- Teachers	28,035,506	26,098,717
Other transfers and contributions	4,080,668	3,674,561
	70,027,936	68,354,009
Total increase in assets	147,990,324	134,522,875
Decrease in assets:		
Allowance to superannuates	102,442,833	94,846,461
Refunds and transfers	4,912,601	4,396,603
Transfers to Annuity Fund and Supplementary Allowances Fund	9,303,576	1,598,507
Total decrease in assets	116,659,010	100,841,571
Increase in net assets	31,331,314	33,681,304
Net assets available for benefits, end of year	$798,383,491	$767,052,177

(See accompanying notes to the financial statements)

THE TEACHERS' SUPERANNUATION COMMISSION

TEACHERS' SUPERANNUATION PLAN

NOTES TO THE FINANCIAL STATEMENTS

June 30, 1991

1. Status of the Fund

The Teachers' Superannuation Plan is administered by the Teachers' Superannuation Commission through the Teachers' Superannuation Fund. The Fund is used to account for the net assets accumulated for a defined benefit final average pension plan for teachers who commenced service prior to July 1, 1980. These teachers may elect to transfer their accumulated contributions and be subject to the provisions relating to the Annuity Plan prior to July 1, 1991.

Description of Plan

The following description of the Teachers' Superannuation Plan is a summary only. For more complete information, reference should be made to the Teachers' Superannuation Act.

a) Age and Service Allowance

The annual amount of pension is determined as follows:

- 2% of the five highest years salary x years of service (maximum 35 years)
- reduced at age 65 for Canada Pension Plan integration
- increased each January 1 by 80% of increase in the Consumer Price Index

b) Disability Allowance

The annual amount of pension is determined by applying the regular allowance formula and is payable to a teacher who:

i. is disabled because of total physical or mental incapacity for teaching;
ii. has 10 years of service;
iii. has at least three years of service in the five years preceding disablement; and
iv. has not attained age 65.

Payments may be discontinued or reduced on recovery or re-employment. The allowance is recalculated at age 65 to include service while on the Saskatchewan Teachers' Federation income continuance plan.

c) Death Benefits

i. In-Service

With less than eight years of service, a refund of teacher contributions and interest is payable to the nominee or estate (no interest if less than two years).

If the teacher dies in service with eight or more years of service, the spouse receives 60% of the regular allowance formula plus a further 10% for each dependent child to a maximum of 25% and special benefits are payable to orphaned children and dependent parents.

ii. Post Retirement

If a superannuate dies, the spouse receives 60% of the allowance plus a further 10% for each dependent child to a maximum of 25%. If there is no spouse or dependent children, the nominee or estate receives a lump sum payment of the difference, if any, between the teachers' contributions and interest at retirement and the total pension paid to date.

d) Termination Benefits

With less than two years of service, contributions only are refunded.

With more than two years of service, contributions plus interest are refunded subject to the following lock-in provisions:

At age 45 with ten or more consecutive years of service, all or part of which are after January 1, 1969, or with ten or more consecutive years of service at any age, after January 1, 1969, contributions after that date are locked in to provide a deferred allowance at age 65.

e) Other Provisions

Teachers may reinstate refunded service, purchase several types of service as provided under the Act and transfer under various reciprocal agreements.

2. Significant Accounting Policies

a) These financial statements are prepared on the accrual basis of accounting.

b) Investments for the current year are recorded at market value. (Note 3)

c) Realized gains (losses) represent the difference between the proceeds of investment disposals measured against amortized cost.

3. Investments

a) Bonds and Equities

Securities listed upon a recognized public exchange are valued at the price of the last trade on valuation day.

Securities not traded on that date are valued at an average price of the closing bid and ask quotations.

Bonds, debentures and shares not listed upon any exchange are valued in the same manner as above based upon any available public quotation service in common use or at a price estimated to be the true value thereof using salient current market criteria.

b) Short Term

Short term investments are valued at cost. This valuation approximates their quoted market value.

c) Mortgages

Mortgages are valued at their net present value by discounting their stated rates of return to current required rates of return.

d) Real Estate

Real estate investments are valued at market using an independent appraisal system that considers such factors as replacement cost and earnings results.

4. Determination of Interest Earnings for Administrative Purposes

A determination of interest earnings of the Plan is necessary in order to determine what interest is to be paid when past service is being purchased and in determining the amount of interest to be added to contributions which are to be transferred to the Annuity Plan. The Commission has determined that only 25% of the current period change in market values of investments will be recognized as part of interest earnings. The remaining 75% of current period change in market values of investments will be recognized over the following three years as part of interest earnings.

5. Minimum Balance of Fund

Under Section 14(1) of The Teachers' Superannuation Act, the Fund shall at all times at least equal the sum of:

i. contributions made to the Fund by or on behalf of teachers who have not retired, together with interest thereon;
ii. contributions made to the Fund by the Minister of Finance; and
iii. the teachers' voluntary contributions, together with interest thereon.

At the year end, the minimum balance of the Fund was determined to be $655,133,691 (1990 - $604,890,079) according to the above criteria.

The increase in the minimum balance of the Fund in the year is due to the following:

	1991	1990
Contributions received	$ 55,825,723	$51,855,684
Provision for interest (prescribed) and other	30,463,502	27,632,321
Accumulated contributions of superannuating teachers	(22,198,427)	(24,838,197)
Refunds and transfers	(13,847,186)	(6,224,786)
Net increase in minimum balance	$ 50,243,612	$ 48,425,022

The Commission also considers interest on contributions made by the Minister of Finance totalling $82,022,428 (1990 - $67,150,193) to be a component of the minimum balance of the Fund for administrative purposes.

6. Related Party Transactions

In accordance with Section 73 of The Teachers' Superannuation Act, all expenses of the administration of the Act are paid out of monies appropriated to the Department of Education by the Legislature. Accordingly, no provision for these costs is included in these financial statements.

Pursuant to a 1988 amendment of subsection 13(7), notwithstanding Section 73, costs incurred in and other expenses related to managing, investing or disposing of all or any part of the assets of funds administered by the Commission are payable out of the funds (see Note 9).

Included in the totals for bonds and debentures are Province of Saskatchewan holdings of $110,854,208 (1990 - $95,103,178). Included in the totals for real estate are holdings of SaskPen Properties Ltd. and SaskMet Properties Ltd. totalling $5,925,198 (1990 - $5,865,132). SaskPen Properties Ltd. and SaskMet Properties Ltd. are real estate corporations beneficially owned by Crown managed pension funds in the Province of Saskatchewan.

Other amounts due to (from) related parties and the terms of settlement are described separately in the financial statements and the notes thereto (see notes 7, 9 & 10).

7. Payments from the Minister of Finance

Section 18 of The Teachers' Superannuation Act requires the Minister of Finance to pay to the Teachers' Superannuation Fund sufficient money to make it possible at all times to pay the allowances granted under this Act or a former Act, an amount equal to the amount contributed by the teachers after July 1, 1980 and any amount necessary to maintain a minimum fund balance as provided in Section 14(1) of the Act.

During the year, the following payments were received:

	1991	1990
Matching contributions	$27,239,268	$25,340,924
Other	10,672,494	13,239,807
	$37,911,762	$38,580,731

8. Actuarial Valuation

An actuarial valuation was performed on the Teachers' Superannuation Fund as at June 30, 1989 by William M. Mercer Limited, a firm of consulting actuaries. The report stated that, using the accrued benefit actuarial cost method with salary projection, the present value of accumulated benefits resulting from service rendered to the valuation date was $2.315 billion. It further stated that assets, valued at amortized cost except for equities which are valued at cost partially adjusted to market value, totalled $.743 billion resulting in an unfunded actuarial liability of $1.572 billion. A complete description of the principal components of change in actuarial present value for accrued benefits between June 30, 1986 and June 30, 1989 were not contained in the June 30, 1989 report and therefore, are not presented in these financial statements. The next valuation is planned to be performed as at June 30, 1992.

A projection to June 30, 1991 using the administrator's best estimate assumptions, determined that the present value of accumulated benefits was $2.588 billion. This is comprised of assets valued at $.768 billion and an unfunded liability of $1.820 billion. The following assumptions which are consistent with the previous valuation, were used:

- teachers retire after 30 years of service;
- teacher and government pension contributions are 6.7% of salary;
- inflation rate of 5% annually;
- annual interest rate and discount rate of 9%;
- pensions are indexed at 4% annually (80% of inflation);
- teachers salaries increase by 5% annually; and
- liability includes the government's matching contributions.

The actuarial asset values used in the valuation were:

	1991	1990
Market value of net assets available for benefits	$ 798 million	$ 767 million
Market value changes not reflected in actuarial value of net assets	(30 million)	(24 million)
Actuarial value of net assets available for benefits	$ 768 million	$ 743 million

9. Investment Management Fees - Investment Corporation of Saskatchewan

On December 1, 1988, The Teachers' Annuity Fund (including the Supplementary Allowances Fund) and The Teachers' Superannuation Fund (including the Voluntary Contributions Fund) resolved to enter into a unanimous shareholder agreement with the Investment Corporation of Saskatchewan. The resolution was retroactive to June 1, 1988.

The Investment Corporation of Saskatchewan was incorporated under The Business Corporations Act on June 2, 1988. Broadly stated, the powers of the Corporation are to conduct the business of investment management for any type of incorporated or unincorporated entity, including any fund.

The Teachers' Superannuation Commission and the Minister of Finance, on behalf of The Teachers' Annuity Fund acquired 23,902 Class B shares and 600 Class A shares. In 1991, the holding changed to 37,258 Class B shares and 700 Class A shares. In addition, 188,500 Class B shares and 1,200 Class A shares were acquired in the Investment Corporation of Saskatchewan (ICS) on behalf of The Teachers' Superannuation Fund, and the holding in Class B shares decreased to 175,695 in 1991. Under provisions of the unanimous shareholder agreement, responsibility for the investment management of the assets owned by the Teachers' Annuity Fund and the Teachers' Superannuation Fund was undertaken by ICS and the Funds simultaneously became subject to the investment management fees levied by the directors of the Corporation. These costs totalling $677,752 have been netted against investment income of the current year.

10. Due From Consolidated Fund

Pursuant to a Treasury Board approval, monies held in the Teachers' Superannuation Fund are included in the Consolidated Offset Bank Concentration. Under these arrangements, the Commission's surplus funds are used to lend to the Consolidated Fund at market rates of interest. This results in the Commission having a claim against the Consolidated Fund, rather than the Bank for the amount of the funds on deposit. Accordingly balances at bank, other than the overdraft balances, are shown as "Due from the Consolidated Fund" on the Balance Sheet.

11. Comparative Figures

Certain of the comparative figures have been restated to conform with the current year's presentation.

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the balance sheet of the Voluntary Contributions Fund as at June 30, 1991 and the statement of changes in fund balance for the year then ended. These financial statements are the responsibility of the Fund's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Fund as at June 30, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles disclosed in Note 2 to the financial statements.

W.K. Strelioff

Regina, Saskatchewan
November 7, 1991

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

THE TEACHERS' SUPERANNUATION COMMISSION

VOLUNTARY CONTRIBUTIONS FUND

BALANCE SHEET

As at June 30

	1991	1990
ASSETS		
Cash	$ ---	$ 3,921
Due from Consolidated Fund	377	---
Accrued interest	66,110	57,232
Investments (Note 3)		
Bonds and debentures	1,221,752	1,076,403
Short term	155,028	269,255
Equities	192,928	106,109
	$1,636,195	$1,512,920
LIABILITIES AND FUND BALANCE		
Accounts payable	$ 226	$ 195
Total Liabilities	226	195
Fund Balance		
Allocated to contributors (Statement 2)	1,624,851	1,553,234
Deferred Investment Market value change	11,118	(40,509)
	1,635,969	1,512,725
	$1,636,195	$1,512,920

(See accompanying notes to the financial statements)

Statement 2

THE TEACHERS' SUPERANNUATION COMMISSION

VOLUNTARY CONTRIBUTIONS FUND

STATEMENT OF CHANGES IN FUND BALANCE

Year Ended June 30

	1991	1990
Fund balance, beginning of year	$1,553,234	$1,445,997
Add:		
Investment income	159,739	157,674
Current period change in market value of investments	(795)	(13,503)
	158,944	144,171
Deduct:		
Contributions and interest refunded	87,327	36,934
Fund balance, end of year (Statement 1)	$1,624,851	$1,553,234

(See accompanying notes to the financial statements)

THE TEACHERS' SUPERANNUATION COMMISSION

VOLUNTARY CONTRIBUTIONS FUND

NOTES TO THE FINANCIAL STATEMENTS

June 30, 1991

1. Status of the Fund

The Voluntary Contributions Fund, which is administered by the Teachers' Superannuation Commission, was established on December 13, 1985 following an amendment to the Teachers' Superannuation Act. Teachers required to make contributions to the Teachers' Superannuation Fund or Annuity Fund may elect to make voluntary contributions to this Fund.

There is to be credited to the Fund all voluntary contributions, any interest earned and any other revenue accrued from the investment of monies in the Fund. This amount is reduced by amounts paid out of the Fund at the time the teacher ceases teaching or is eligible for an allowance or annuity, or dies. At this time, the accumulated contributions and interest earned are paid to the teacher, the teacher's nominee or to the teacher's estate.

2. Significant Accounting Policies

a) These financial statements are prepared on the accrual basis of accounting.

b) Investments for the current year are recorded at market value. (Note 3)

c) Investment income includes 25% of the change in market value during the period. This is described as the current period change in market value of investments. The remaining 75% is deferred and taken into income over the next three years.

3. Investments

a) Bonds and Equities

Securities listed upon a recognized public exchange are valued at the price of the last trade on valuation day.

Securities not traded on that date are valued at an average price of the closing bid and ask quotations.

Bonds, debentures and shares not listed upon any exchange are valued in the same manner as above based upon any available public quotation service in common use or at a price estimated to be the true value thereof using salient current market criteria.

b) Short Term

Short term investments are valued at cost. This valuation approximates their quoted market value.

4. Related Party Transactions

In accordance with Section 73 of The Teachers' Superannuation Act, all expenses of the administration of the Act are paid out of monies appropriated to the Department of Education by the Legislature. Accordingly, no provision for these costs is included in these financial statements.

On June 28, 1988, Section 13 of The Teachers' Superannuation Act was amended. According to amended subsection 13(7), notwithstanding Section 73, costs incurred in and other expenses related to managing, investing or disposing of all or any part of the assets of funds administered by the Commission are payable out of the funds.

Other amounts due to (from) related parties and the terms of settlement are described separately in the financial statements and the notes thereto (see notes 5 and 7).

5. Investment Management Fees - Investment Corporation of Saskatchewan

On December 1, 1988, The Teachers' Annuity Fund (including the Supplementary Allowances Fund) and The Teachers' Superannuation Fund (including the Voluntary Contributions Fund) resolved to enter into a unanimous shareholder agreement with the Investment Corporation of Saskatchewan. The resolution was retroactive to June 1, 1988.

The Investment Corporation of Saskatchewan was incorporated under The Business Corporations Act on June 2, 1988. Broadly stated, the powers of the Corporation are to conduct the business of investment management for any type of incorporated or unincorporated entity, including any fund.

The Teachers' Superannuation Commission and the Minister of Finance, on behalf of The Teachers' Annuity Fund acquired 23,902 Class B shares and 600 Class A shares. In 1991, the holding changed to 37,258 Class B shares and 700 Class A shares. In addition, 188,500 Class B shares and 1,200 Class A shares were acquired in the Investment Corporation of Saskatchewan (ICS) on behalf of The Teachers' Superannuation Fund, and the holding in Class B shares decreased to 175,695 in 1991. Under provisions of the unanimous shareholder agreement, responsibility for the investment management of the assets owned by the Teachers' Annuity Fund and the Teachers' Superannuation Fund was undertaken by ICS and the Funds simultaneously became subject to the investment management fees levied by the directors of the Corporation.

6. Transfer of Voluntary Contributions to Saskatchewan Teachers' Federation

Subsequent to the year end a memorandum of agreement was signed by The Saskatchewan Teachers' Federation (STF) and The Teachers' Superannuation Commission (Commission) effective July 1, 1991. The agreement requires the Commission to assist STF in acquiring control over the assets and liabilities of the Annuity Fund and Supplementary Allowances Fund (Transferred Funds). STF will provide benefits to the beneficiaries of the Transferred Funds with the least interruption as is practicable and the Commission will provide administrative advice to STF as may be requested by STF. The agreement also provides for the transfer of any related contributions and interest in the Voluntary Contribution Fund.

7. Due From Consolidated Fund

Pursuant to a Treasury Board approval, monies held in the Voluntary Contribution Fund are included in the Consolidated Offset Bank Concentration. Under these arrangements, the Commission's surplus funds are used to lend to the Consolidated Fund at market rates of interest. This results in the Commission having a claim against the Consolidated Fund, rather than the Bank for the amount of the funds on deposit. Accordingly balances at bank, other than the overdraft balances, are shown as "Due from the Consolidated Fund" on the Balance Sheet.

8. Comparative Figures

Certain of the comparative figures have been restated to conform with the current year's presentation.

KPMG Peat Marwick Thorne

Chartered Accountants

AUDITORS' REPORT

To the Members of the Legislative Assembly of Saskatchewan
Regina, Saskatchewan

We have audited the statement of net assets available for benefits of the fund of the Workmen's Compensation Board Superannuation Plan as at December 31, 1991 and the statement of changes in net assets available for benefits for the year then ended. These financial statements are the responsibility of the pension plan's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the pension plan as at December 31, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

Peat Marwick Thorne

Chartered Accountants

Regina, Canada

April 3, 1992

WORKMEN'S COMPENSATION BOARD SUPERANNUATION PLAN

Statement of Net Assets Available for Benefits

December 31, 1991 with comparative figures for 1990

	1991	1990
Assets		
Investments:		
Short-term investments	$ 784,892	2,192,873
Bonds and debentures	6,461,180	5,927,556
Equities	7,009,990	4,676,407
Mortgages	488,535	473,735
	14,744,597	13,270,571
Receivables:		
Employees' contributions	18,478	7,014
Accrued investment income	222,615	181,470
Other	11,753	1,568
	252,846	190,052
Cash	16,899	30,821
Total assets	$ 15,014,342	13,491,444
Liabilities		
Administrative expenses payable	$ 16,141	5,245
Superannuation allowances payable	–	7,453
Other payables	–	23,792
Total liabilities	16,141	36,490
Net assets available for benefits	$ 14,998,201	13,454,954

See accompanying notes to financial statements.

On behalf of the Board:

________________________ Chairman

________________________ Board Member

________________________ Board Member

WORKMEN'S COMPENSATION BOARD SUPERANNUATION PLAN

Statement of Changes in Net Assets Available for Benefits

For the year ended December 31, 1991 with comparative figures for 1990.

	1991	1990
Increase in Assets		
Investment income:		
Interest	$ 827,176	868,499
Dividends	248,987	240,759
Mortgage interest	55,135	56,576
Other	4,222	6,737
	1,135,520	1,172,571
Market value adjustments	758,828	(1,267,178)
Contributions:		
Employer (note 3)	–	–
Employee	187,300	186,021
Total increase in assets	2,081,648	91,414
Decrease in Assets		
Administration expenses	85,850	56,239
Refunds and transfers:		
Contributions	–	31,975
Interest	–	18,821
Superannuation allowances	452,551	398,105
Total decrease in assets	538,401	505,140
Increase (decrease) in net assets available for benefits	1,543,247	(413,726)
Net assets available for benefits, beginning of year	13,454,954	13,868,680
Net assets available for benefits, end of year	$ 14,998,201	13,454,954

See accompanying notes to financial statements.

WORKMEN'S COMPENSATION BOARD SUPERANNUATION PLAN

Notes to Financial Statements

December 31, 1991

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1. **Description of the plan:**

(a) General:

The Workmen's Compensation Board Superannuation Plan was established under The Workmen's Compensation Board Superannuation Act. Membership is comprised of employees and board members who were enrolled on October 1, 1977 and who did not elect to transfer to the Public Employees (Government Contributory) Superannuation Plan prior to October, 1, 1978.

The provisions of The Workmen's Compensation Board Superannuation Act and The Superannuation (Supplementary Provisions) Act apply.

(b) Administration:

The Workmen's Compensation Superannuation Board administers the Plan. Day-to-day administration is provided by the Public Employees Benefits Agency. The Investment Corporation of Saskatchewan is responsible for the investment management of the assets owned by the Plan.

(c) Superannuation Fund:

The Workmen's Compensation Board Superannuation Plan was established to accumulate contributions paid by employees and the employer, as well as any investment income.

Pensions and refunds of contributions together with interest are paid out of the Plan.

(d) Funding Policy:

Members contribute at the rate of 7%, 8%, or 9% of salary depending on their age at the date of the commencement with the Plan.

The contributions required to be paid by the employer are calculated by applying a predetermined rate to the members contributions.

The determination of the value of the pension benefits is made on the basis of a triennial actuarial valuation.

WORKMEN'S COMPENSATION BOARD SUPERANNUATION PLAN

Notes to Financial Statements

December 31, 1991

(e) Retirement:

Normal retirement is at age 65. Members who retire may receive benefit payments earlier under the following conditions:

- at any age after 35 years of service,
- at age 60 with at least 20 years of service,
- at age 60 with between 15 years and 20 years of service with a reduced pension,
- at age 55 with at least 30 years of service with a reduced pension.

(f) Pension:

The annual pension payable to a member is 2% of the average salary received by the member during the five years of highest salary, multiplied by the total number of years of service. The maximum number of years of service is 35 years.

At age 65, the member's pension is reduced, due to integration with the Canada Pension Plan, by an amount equal to 0.7% of the member's average salary up to the maximum pensionable earnings prescribed by the Canada Pension Plan in the year the member retired, multiplied by the number of years of service of the member since January 1, 1966.

2. Significant accounting policies:

Investments

(i) Investments in bond and equities are recorded at market values which are determined by reference to closing year end sale prices from recognized security dealers or, in the absence of recorded sales, by reference to closing year end bid and ask prices.

(ii) Short term investments are recorded at cost which approximates market.

3. Employer contributions:

Member contributions are based on a percentage of salary. The Workers' Compensation Board declared a holiday on employer contributions as the Plan has an actuarial surplus (see Note 4).

WORKMEN'S COMPENSATION BOARD SUPERANNUATION PLAN

Notes to Financial Statements

December 31, 1991

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4. **Obligations for pension benefits:**

The present value of accrued pension benefits was determined using the accrued benefit method with salary projections prorated on service and the best estimate assumptions approved by the Public Employees Benefits Agency. An actuarial valuation was made as at December 31, 1990 by William Mercer Limited. An extrapolation was made to December 31, 1991.

The actuarial present value of benefits as at December 31, and the principal components of changes in actuarial present values during the year, were as follows:

	1991	1990
Actuarial present value of accrued pension benefits at beginning of the year	$11,475,000	10,741,000
Interest accrued on benefits	916,000	857,000
Benefits accrued	395,000	393,000
Benefits paid	(453,000)	(449,000)
Actuarial loss (gain):		
- pensioner increase granted on April 1, 1990	–	92,000
- experience	–	(159,000)
Actuarial present value of accrued pension benefits at end of the year	$12,333,000	11,475,000

The assumptions used in determining the actuarial value of accrued pension benefits were:

	1991	1990
Interest rate	8%	8%
Salary escalation rate	6.5% - 9%	6.5 - 9%

The actuarial asset values used in the valuation were:

	1991	1990
Actuarial value of net assets available for benefits	$14,754,000	13,999,000

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the balance sheet of the Doukhobors of Canada C.C.U.B. Trust Fund Board as at May 31, 1991 and the statement of revenue, expenditure and unrestricted fund balance for the year then ended. These financial statements are the responsibility of the Board's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Board as at May 31, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

W.K. Strelioff

Regina, Saskatchewan
August 29, 1991

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

DOUKHOBORS OF CANADA C.C.U.B. TRUST FUND BOARD

BALANCE SHEET

As at May 31

	1991	1990
ASSETS		
Cash in bank	$ 6,932	$ 3,221
Investments (Schedule 1)	288,405	292,805
Accrued interest receivable	19,856	18,240
	$315,193	$314,266
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable	$ 633	$ 400
Fund balance:		
Restricted (Note 3)	267,500	267,500
Unrestricted (Statement 2)	47,060	46,366
	314,560	313,866
	$315,193	$314,266

(See accompanying notes to the financial statements)

Statement 2

DOUKHOBORS OF CANADA C.C.U.B. TRUST FUND BOARD

STATEMENT OF REVENUE, EXPENDITURE AND UNRESTRICTED FUND BALANCE

Year Ended May 31

	1991	1990
REVENUE:		
Investment interest	$ 32,917	$ 33,432
Total revenue	32,917	33,432
EXPENDITURE:		
Grants	25,051	19,634
Board expenses	5,814	10,770
Sundry expenses	1,358	807
Total expenditure	32,223	31,211
Excess of revenue over expenditure	694	2,221
Unrestricted Fund, beginning of year	46,366	44,145
Unrestricted Fund, end of year (Statement 1)	$ 47,060	$ 46,366

(See accompanying notes to the financial statements)

DOUKHOBORS OF CANADA C.C.U.B. TRUST FUND BOARD

NOTES TO THE FINANCIAL STATEMENTS

May 31, 1991

1. Significant Accounting Policies

The financial statements are prepared on the accrual basis of accounting and include the following significant accounting policies:

a) Investments

Investments are recorded at cost. Where there has been a loss in value of an investment that is other than a temporary decline, the investment is written down to recognize the loss.

b) Grant Commitments

Grant commitments are recorded as expenditures when approved by the Board. Should any grants committed remain unpaid at the year end they are reflected as a liability on the balance sheet.

2. Incorporation

The Doukhobors of Canada C.C.U.B. Trust Fund Board was incorporated under The Doukhobors of Canada C.C.U.B. Trust Fund Act, Chapter D-32.1. This Act came into force by proclamation of the Lieutenant Governor on June 29, 1980. On June 3, 1982, by Order-in-Council #882 the Lieutenant Governor in Council appointed a chairman and a vice-chairman of the Board, and the Board commenced operations.

The purpose of the Board is to administer the Doukhobors of Canada C.C.U.B. Trust Fund and to make grants from this Fund to recognized non-profit organizations which are dedicated to establishing and maintaining the heritage and culture of the Doukhobors of Canada.

3. Restricted Fund Balance

The Fund was initially created from surplus funds arising out of the liquidation of assets of the C.C.U.B. Ltd. in the amount of $222,078 plus interest of $45,422 totalling $267,500. According to The Doukhobors of Canada C.C.U.B. Trust Fund Act only the investment income on this $267,500 will be made available for expenditure by the Board.

Schedule 1

DOUKHOBORS OF CANADA C.C.U.B. TRUST FUND BOARD

SCHEDULE OF INVESTMENTS

As at May 31, 1991

Description	Interest Rate	Maturity Date	Cost
Aetna Trust	11 ¼%	March 16/95	$ 45,000
Government of Canada Bonds	15 ¼%	June 1/93	$ 45,000
Vanguard Trust	10 ¼%	Aug. 17/94	$ 45,000
Granville Savings & Mortgage Corporation	10 ¼%	June 24/92	$ 48,455
First Line Trust Co.	11%	Jan. 6/94	$ 40,000
Metropolitan Trust Co.	10 ¾%	Sept. 15/93	$ 45,000
Toronto Dominion Banks - Term Deposits	9 ½%	Aug. 9/91	$ 8,000
	7 ¼%	Aug. 29/91	$ 11,950
			$288,405

The market value of the investments at May 31, 1991 was $296,000.

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the balance sheet of the Horned Cattle Fund as at March 31, 1992 and the statement of revenue, expenditure and net assets for the year then ended. These financial statements are the responsibility of the Fund's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Fund as at March 31, 1992 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

W.K. Strelioff

Regina, Saskatchewan
July 8, 1992

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

HORNED CATTLE FUND
BALANCE SHEET
As At March 31

	1992	1991
ASSETS		
Current Assets:		
Cash	$ ---	$ 41,184
Due from Consolidated Fund	468,778	567,405
Accounts receivable	59,806	69,400
Inventory of cattle (Note 3)	530,129	400,553
	$1,058,713	$1,078,542
LIABILITIES AND NET ASSETS		
Current Liabilities:		
Accounts payable (Note 4)	$ 214,331	$ 338,715
Net assets - Statement 2	844,382	739,827
	$1,058,713	$1,078,542

(See accompanying notes to the financial statements)

Statement 2

HORNED CATTLE FUND
STATEMENT OF REVENUE, EXPENDITURE AND NET ASSETS
Year Ended March 31

	1992	1991
Revenue		
Deductions under Section 3 and 4 of *The Horned Cattle Purchases Act*	$ 209,913	$ 217,769
Less Commissions	(3,053)	(3,308)
Net deductions	206,860	214,461
Pathlow Beef Research Project (Note 3)	184,316	138,718
Swift Current Forage Project (Note 3)	111,070	137,349
Interest	39,964	79,392
Pathlow Cattle Rental	7,000	---
Total Revenue	549,210	569,920
Expenditure		
Grants (Schedule 1 and Note 4)	181,500	445,212
Pathlow Beef Research Project - operating costs	159,410	156,058
Swift Current Forage Project - cattle purchases and operating costs	99,667	98,942
Advisory Committee expenses	4,078	4,631
Total Expenditure	444,655	704,843
Net revenue (expenditure)	104,555	(134,923)
Net assets, beginning of year	739,827	1,048,210
Restatement (Note 4)	---	(173,460)
Net assets, beginning of year restated	739,827	874,750
Net assets, end of year	$ 844,382	$ 739,827

(See accompanying notes to the financial statements)

HORNED CATTLE FUND
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1992

1. Significant Accounting Policies

These financial statements are prepared in accordance with generally accepted accounting principles. The following accounting policies are considered significant.

a) Accrued Basis of Accounting

The Horned Cattle Fund financial statements have been prepared on the accrual basis of accounting.

b) Grants

Grants are recorded as expense when approved and the eligibility criteria, if any, have been met by the recipient (see Note 4).

c) Inventory

Cattle inventory is valued at approximate realizable value at the fiscal year end (see Note 3).

2. Legislative Authority

Pursuant to the provisions of *The Horned Cattle Purchases Amendment Act*, 1983, proclaimed into force October 1, 1983, the Horned Cattle Trust Fund was continued as the Horned Cattle Fund and the assets and liabilities of the Horned Cattle Trust Fund are deemed to be the assets and liabilities of the Fund.

The purpose of this Fund is to promote research and development in the livestock industry.

3. Inventory of Cattle

In view of the difficulty which exists in assigning on a rational basis the costs of production to animals at various stages of maturity and since the correlation between costs and revenue is not nearly as close as in most businesses, the inventory of cattle held is valued at approximate realizable value at the fiscal year end. The corresponding changes in inventory from one year to the next have been described as Appreciation (decline) in value of herd.

Revenue from Pathlow Beef Research Project

	1992	1991
Cattle sales	$ 44,652	$ 141,683
Appreciation (decline) in value of herd	139,664	(2,965)
Total revenue	$ 184,316	$ 138,718

Revenue from Swift Current Forage Project

	1992	1991
Cattle Sales	$ 121,159	$ 117,355
(Decline) appreciation in value of herd	(10,089)	19,994
Total revenue	$ 111,070	$ 137,349

4. Change in Accounting Policy

The Fund changed its policy of recognizing grants as expenditures when requests for specific payments were received and approved. The Fund now recognizes grants as expenditures when they are approved and the eligibility criteria, if any, have been met by the recipient. The financial statements have been restated retroactively. The effect of the change is to reduce net assets at March 31, 1990 by $173,460. The effect in 1991 is to increase both grants and the net expenditure by $90,728 and to increase accounts payable at March 31, 1991 by $264,188. The effect on 1992 is to decrease grants by $174,250 and increase accounts payable by $89,938.

5. Deductions

Dealers purchase cattle with horns at market prices. The dealers pay the vendors market price less $2.00 for each head of cattle sold with horns. Dealers submit $2.00 for each head of cattle less a $0.03 per head commission to the Fund.

6. Administration Costs

The Fund has not been charged with any occupancy costs or administrative salaries and no provision for such costs is reflected in these statements. These costs are borne by the various departmental appropriations.

Schedule 1

HORNED CATTLE FUND
SCHEDULE OF GRANTS
YEAR ENDED MARCH 31

	1992	1991
University of Saskatchewan (Department of Animal and Poultry Science)	$ 53,500	$ 155,138
Western College of Veterinary Medicine	---	109,250
University of Saskatchewan (Research Services Section)	---	37,300
Canadian Western Agribition Association	35,000	35,000
University of Saskatchewan (College of Agriculture)	---	5,000
Saskatchewan Advisory Committee for Beef Cattle Improvement	---	21,774
Saskatoon Prairieland Exhibition Corporation	25,000	15,000
Agricultural Insight Foundation Inc.	10,000	10,000
SaskCan Livestock Export Inc.	10,000	---
Ogema and District Agricultural Society	---	1,750
Saskatchewan Shorthorn Association	---	1,000
Veterinary Infections Disease Organization	---	20,000
Canadian Export Beef	35,000	---
4-H Council	---	34,000
Prairie Agricultural Machinery Institute	3,000	---
University of Saskatchewan Veterinary Physiological Sciences	10,000	---
	$ 181,500	$ 445,212

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the balance sheet of the Northern Revenue Sharing Trust Account as at December 31, 1991 and the statements of revenue, expenditure and fund balance and continuity of equity in capital assets for the year then ended. These financial statements are the responsibility of the Trust Account's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Trust Account as at December 31, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with the basis of accounting as disclosed in Note 2 to the financial statements.

W.K. Strelioff

Regina, Saskatchewan
February 28, 1992

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

NORTHERN REVENUE SHARING TRUST ACCOUNT
BALANCE SHEET
As At December 31

ASSETS

	1991	1990
Cash		
On Hand - petty cash	$ 600	$ 600
On Deposit - demand - operating	2,407,996	4,018,922
- capital assets (Statement 3)	41,732	38,625
Term deposits	10,000,000	7,500,000
	12,450,328	11,558,147
Receivables		
Taxes		
- Northern Settlements, Recreational Subdivisions and General (net of allowance for uncollectibles: 1991 - 392,706; 1990 - 323,211)	44,060	38,815
- Northern Hamlets	98,565	79,545
	142,625	118,360
Current portion of loan receivable	9,547	8,723
Water and sewer (net of allowance for uncollectibles: 1991 - 16,970; 1990 - 17,423)	3,663	1,909
Other receivables (net of allowance for uncollectibles: 1991 - 22,093; 1990 - 19,207)	690,827	316,652
	846,662	445,644
Other Current Assets		
Prepaid Expenses	108,617	71,547
Stock and Supplies	5,000	10,000
	113,617	81,547
Total Current Assets	13,410,607	12,085,338
Long-term Assets		
Capital Assets (Statement 3)	8,542,581	8,451,362
Loan Receivable - long term portion	851	10,390
Land for resale - at cost	91,530	91,530
Tax Title Property	4,674	4,674
Equity in Uranium City Hospital	(140,974)	(89,183)
Total Long-term Assets	8,498,662	8,468,773
Total Assets	$21,909,269	$20,554,111

(See accompanying notes)

Statement 1 (continued)

LIABILITIES AND FUND BALANCE

	1991	1990
Current		
General Accounts Payable	$ 1,713,828	$ 1,449,571
Due to other Authorities on Account of Revenue Collections		
- Schools	48,121	54,001
- Northern Hamlets	2,207	4,037
Matured Uranium City Loan Debt	3,338	6,693
Due to other Authorities on Account of Uncollected Taxes		
- Northern Hamlets	98,565	79,545
- Northern Village of Ile a la Crosse	6,635	6,635
- Workers' Compensation Board	2,279	2,279
Deferred revenues	4,011	11,010
Total Current Liabilities	1,878,984	1,613,771
Long-term		
Unmatured Uranium City loan debt	---	3,338
Total Liabilities	1,878,984	1,617,109
Reserve for future capital expenditures	44,396	37,096
Reserve for future general expenditures	1,234,144	1,068,959
Equity in capital assets (Statement 3)	8,584,313	8,489,987
General fund balance (Statement 2)	10,167,432	9,340,960
Total Liabilities and Fund Balance	$21,909,269	$20,554,111

(See accompanying notes)

Statement 2

NORTHERN REVENUE SHARING TRUST ACCOUNT
STATEMENT OF REVENUE, EXPENDITURE AND FUND BALANCE
For the Year Ended December 31

	Northern Settlements	Recreational Subdivisions	Sewer & Water Northern Settlements	General Municipal	1991 Totals	1990 Totals
Revenues:						
Net tax levy	$ 68,007	$ 52,798	$ —	$ 540,219	$ 661,024	$ 606,391
Land leases	29,782	—	—	1,686,841	1,716,623	1,311,091
Land sales	7,301	—	—	89,977	97,278	140,550
Advances from Consolidated Fund for:						
- Operating grants (Note 3)	—	—	—	5,147,600	5,147,600	5,252,700
- Water and Sewer Grants (Note 5)	—	—	—	807,220	807,220	—
Operating grants - unconditional	712,941	—	—	—	712,941	748,944
Other Grants - conditional	78,504	—	—	—	78,504	62,563
Capital grants	68,684	—	—	—	68,684	91,294
Interest	108,262	16,979	—	915,336	1,040,577	1,223,687
User fees	—	—	21,681	—	21,681	22,232
Bad debt allowances reversed	—	—	—	—	—	3,209
Other	8,634	400	—	1,787	10,821	8,946
	1,082,115	70,177	21,681	9,188,980	10,362,953	9,471,607
Expenditures:						
Services - paid direct	687,038	38,483	63,712	—	789,233	822,141
Capital expenditures	100,209	3,056	—	44,754	148,019	147,802
Operating grants (Note 3)	—	—	—	5,711,424	5,711,424	5,839,031
Capital grants (Note 4)	—	—	—	873,458	873,458	1,537,710
Water & sewer grants (Note 5)	—	—	—	807,220	807,220	—
Supplementary operating grants (Note 6)	—	—	—	300,000	300,000	240,000
Operating costs	—	—	—	610,468	610,468	297,364
Transfers to allowances	54,689	2,509	—	15,184	72,382	80,128
Transfers to reserves/other	7,301	—	—	—	7,301	8,936
	849,237	44,048	63,712	8,362,508	9,319,505	8,973,112
Excess (Deficit) of Revenues over Expenditures before the undernoted	$ 232,878	$ 26,129	$ (42,031)	$ 826,472	$ 1,043,448	$ 498,495
Change in accumulated operating equity of Uranium City Hospital	(51,791)	—	—	—	(51,791)	(48,450)
	181,087	26,129	(42,031)	826,472	991,657	450,045
Amount transferred (to) from reserve for future expenditures of Northern Settlements and Recreational Subdivisions	(181,087)	(26,129)	42,031	—	(165,185)	(140,529)
Excess of Revenue over Expenditures	$ —	$ —	$ —	$ 826,472	826,472	309,516
Fund Balance - beginning of year					9,340,960	9,031,444
Fund Balance - end of year (to Statement 1)					$10,167,432	$ 9,340,960

(See accompanying notes)

Statement 3

NORTHERN REVENUE SHARING TRUST ACCOUNT
STATEMENT OF CONTINUITY OF EQUITY IN CAPITAL ASSETS
For the Year Ended December 31

	1991	1990
Balance - beginning of year	$ 8,489,987	$ 8,281,730
Transferred to Lower Fishing Lake Cottage Owners' Association	---	(18,082)
Capital expenditures from Operating Fund	148,019	147,802
Loss on fixed asset disposal	(7,100)	(2,095)
Long term debt retired during the year	3,107	2,895
Capital asset donations	2,727	---
Adjustment of recognized equity in net capital assets of Uranium City Hospital	(52,427)	77,737
Balance	8,584,313	8,489,987
Less: cash (to Statement 1)	41,732	38,625
Balance - end of year (to Statement 1)	$ 8,542,581	$ 8,451,362

(See accompanying notes)

NORTHERN REVENUE SHARING TRUST ACCOUNT
NOTES TO FINANCIAL STATEMENTS
December 31, 1991

1. Statutory Authority

The Northern Revenue Sharing Trust Account was established by Section 287 of The Northern Municipalities Act. The Trust Account receives money from the Consolidated Fund and from municipal taxes of the District. This District is a geographic area in Northern Saskatchewan excluding towns and villages in that area.

Included in the District are northern settlements, recreational subdivisions and northern hamlets. Revenue generated on behalf of northern settlements and recreational subdivisions are held in the Trust Account and expended for the provision of municipal services within those areas. Taxes levied on behalf of northern hamlets are remitted to the northern hamlet when collected.

The remaining revenues generated by the Trust Account are held, invested and may be used to:

- pay grants under various northern grants programs;
- pay direct expenses incurred in administering the Trust Account; and
- pay for providing municipal services for the district.

The administration of the Trust Account is conducted in accordance with the provisions of The Northern Municipalities Act and the regulations under it.

2. Significant Accounting Policies

i) Basis of Accounting

The financial Statements of the Northern Revenue Sharing Trust Account are prepared in accordance with accounting policies established by the Department of Community Services for urban municipalities in Saskatchewan and with fixed asset accounting policies established by the Department of Health for hospitals in Saskatchewan.

The reporting requirements of the Department of Community Services stipulate that capital assets are only reflected on the balance sheet to the extent that they are financed by unmatured long term liabilities. These financial statements do not adhere to that reporting requirement in that the capital assets are fully stated together with the Trust Account's equity in those assets.

ii) Taxes Collected for others

Pursuant to The Northern Municipalities Act the Trust Account collects municipal taxes for northern hamlets, northern settlements, recreational subdivisions and school taxes for school boards. The minister responsible for The Northern Municipalities Act acts as council for the northern settlements and recreational subdivisions. Accordingly, the taxes levied and related expenses for the northern settlements and recreational subdivisions are reflected on the Trust Account's statement of revenue, expenditure and fund balance. These funds are held in trust to be used for the benefit of the respective community and are not available for general purposes of the Trust Account.

Taxes levied on behalf of northern hamlets and school boards are not considered revenue of the Trust Account. These taxes are remitted to the respective entities when received.

iii) Northern Revenue Sharing Program Grants

For the purpose of paying operating grants to northern municipalities under the Northern Revenue Sharing Grants Program, funds are advanced to the Trust Account from the Consolidated Fund of the Province for the April 1 to March 31 fiscal period of the Government of Saskatchewan. Additional amounts, if required, are funded internally from revenues of the Trust Account. The funds are then disbursed under authority of The Northern Municipalities Revenue Sharing Program Regulations, 1988, as amended by Saskatchewan Regulation No. 78/89, to northern municipalities according to a payment schedule; allocated to northern settlements; and disbursed to the Town of Flin Flon, Manitoba under the requirements of The Flin Flon Extension of Boundaries Act, 1952. The disbursements to be made in the January - March quarter are accrued by the trust account at the year end.

iv) Northern Capital Grants Program

General revenues of the Trust Account are used for the purpose of paying capital grants to northern municipalities under the Northern Capital Grants Program. Grant applications under this program are approved by the Minister of Community Services. Following approval, funds are disbursed to northern municipalities, or, allocated to northern settlements, upon their compliance with The Northern Revenue Sharing Grants Regulations, chapter N-5.1 Reg 5.

v) Northern Water and Sewer Grants Program

Effective April 1, 1991, the Department of Community Services Regulations, 1991 R.R.s. c-G 5.1, Reg 41, transferred responsibility for the delivery of the Northern Municipal Water Assistance Program and the Northern New Facilities Program from the Saskatchewan Water Corporation to the Department of Community Services. For the purpose of paying these grants to northern municipalities, funds are advanced to the Trust Account from the Consolidated Fund of the Province. During the period April 1, 1991 to December 31, 1991, payments of these grants were made under the authority of Order-in-Council 91/632 as amended by Order-in-Council 92/0114.

vi) Administrative Expenses of the Trust Account

Expenditures directly incurred for materials, supplies and services utilized in the operation of the Trust Account are paid for out of the funds held in the Trust Account. In addition, the Trust Account is charged with certain personnel and operational costs of the Prince Albert Land Use Division of the Department of Parks and Renewable Resources. During the year 1991 the Trust Account was charged, by deduction from land revenue remitted and by accrual, a total of $441,419 (1990 - $287,063) representing 1991 operating costs related to the Land Use Division.

Effective April 1, 1991, an annual administrative charge of $200,000 has been established by the Department of Community Services to offset expenses borne by the Consolidated Fund on behalf of the Trust Account. The charge of $150,000 for the nine months of 1991 is reflected in the financial statements.

Prior to April 1, 1991, these administrative expenses of the Trust Account were borne by the Consolidated Fund.

vii) Crown Land Leases Revenue

Revenues from Crown land leases are recognized when monies are received on behalf of the Trust Account by the Department of Parks and Renewable Resources.

viii) Crown Land Sales Revenue

Revenues from Crown land instalment sales are recognized when monies are received by the Trust Account.

ix) Net Tax Levy Revenue

Taxes are levied annually, covering the period January 1 to December 31. The tax levies shown are net of penalties, cancellations, refunds and discounts.

x) Capital Assets Accounting Policy

Capital assets acquired by the Northern Revenue Sharing Trust Account are treated as an expenditure of the Account in the year of acquisition. The Trust Account uses an Equity in Capital Assets account to maintain accountability for capital assets having a cost of $100 or more. The only exception to this minimum would be in the case of office and shop machines and equipment. In this case, the expenditure of amounts less than $100 may be recorded as assets depending on the nature of the assets acquired.

Where capital assets are disposed, the Capital Assets Equity Account is reduced by the original cost of the assets disposed and proceeds are recorded as income.

Assets previously acquired on behalf of northern settlements by the Northern Municipal Council are reflected in the financial statements on the basis of an inventory conducted on those assets in 1985.

Valuations of the fixed assets inventoried were established through estimates obtained from suppliers, from governmental sources that had contributed to the asset acquisition, or from management's estimates where other information sources were unknown. The total value established for the inventoried assets so capitalized is $969,914.

The capital assets of Uranium City Hospital are accounted for on the equity basis and reflect policies in place for Saskatchewan Hospitals. The change in capital assets in each year resulting from net capital additions and depreciation provisions is reflected in the Statement of Continuity of Equity in Capital Assets.

xi) Uranium City Hospital - Basis of Accounting

Prior to reversion in status of the Municipal Corporation of Uranium City and District to the status of a town, and subsequently to a northern settlement, the Municipal Corporation operated under a Charter which allowed the municipal council to also function as the Hospital Board of the Uranium City Hospital.

Upon reversion in status, the assets and liabilities of the Northern Settlement were vested in the Minister on behalf of the Northern Settlement. The financial operations of the operating fund of the hospital are accounted for on the equity basis with changes in the net working assets of the hospital being reflected in the Statement of Revenue, Expenditure and Fund Balance. The reported working capital equity (deficiency) in the financial statements does not include an accrual for the estimated funding of current year's operating deficits. As the adjustment is based on future negotiation, the amount, if any, cannot be determined at this time. Amounts when determined are treated as adjustments of reported equity and are accounted for in the year of settlement.

xii) Asset Valuation Allowance

The Northern Revenue Sharing Trust Account levies, collects and remits municipal taxes on a trust basis on behalf of northern hamlets and school taxes on behalf of the Creighton, Ile a la Crosse and Northern Lights School Divisions. In that capacity, the Northern Revenue Sharing Trust Account is merely acting as an agent of the northern hamlets and of the school divisions. Accounting policies of the Department of Community Services for urban municipalities in Saskatchewan direct that, with respect to the provision of allowances for uncollected taxes, no provision for uncollectible taxes be made for taxes levied on a trust basis. Accordingly, these financial statements provide an allowance for uncollectible taxes only for uncollected municipal taxes levied with respect to the District outside of the boundaries of northern hamlets.

xiii) Reserve: Future Expenditures of Northern Settlements and Recreational Subdivisions

Under The Northern Municipalities Act, administrative responsibility and trusteeship over funds of northern settlements and recreational subdivisions rests with the Minister of Community Services through the Trust Account. The reserve represents the accumulated excess of municipal revenues over expenditures and is maintained on an individual northern settlement and recreational subdivision basis. Revenues generated within each northern settlement and recreational subdivision can only be applied toward payment of expenditures for that same community.

xiv) **Interest Earnings**

Interest earnings of the fund are allocated on the basis of the monthly balance of reserve for future expenditure for each northern settlement and recreational subdivision. The general fund is allocated interest on the basis of its monthly fund balance.

3. Northern Revenue Sharing Program Grants

	1991	1990
Funds advanced from the Consolidated Fund	$ 5,147,600	$ 5,252,700
Trust Account funds utilized for Northern Revenue Sharing	563,824	586,331
Total Program Funding	$ 5,711,424	$ 5,839,031
Grants paid:		
Towns	$ 413,313	$ 562,331
Northern Villages	3,607,592	3,651,257
Northern Hamlets	1,003,885	1,020,425
Northern Settlements	562,941	573,943
Town of Flin Flon, Manitoba	14,456	16,681
	5,602,187	5,824,637
Add grants payable, end of year	1,424,242	1,315,005
Less grants payable, beginning of year	(1,315,005)	(1,300,611)
Total Funds Expended	$ 5,711,424	$ 5,839,031

4. Northern Capital Grants Program

	1991	1990
Contribution to Northern Capital Grants Program from the Trust Account	$ 873,458	$ 1,537,710
Total Program Funding	$ 873,458	$ 1,537,710
Grants paid:		
Towns	$ 207,939	$ 623,462
Northern Villages	434,887	695,945
Northern Hamlets	201,386	144,246
Northern Settlements	68,686	91,294
	912,898	1,554,947
Add grants payable, end of year	9,951	49,391
Less grants payable, beginning of year	(49,391)	(66,628)
Total Funds expended	$ 873,458	$ 1,537,710

5. Northern Water and Sewer Grants Program

	1991	1990
Funds advanced from the Consolidated Fund	$ 807,220	$ ---
Total Program Funding	$ 807,220	$ ---
Grants paid to:		
Northern Villages	$ 389,620	$ ---
Northern Hamlets	417,600	---
Total Funds expended	$ 807,220	$ ---

6. Supplementary Operating Grant

Section 291 of The Northern Municipalities Act allows the minister to make operating and capital grants to northern municipalities out of funds in the revenue sharing account subject to the other provisions of the section and the regulations. In 1991, the minister approved supplementary grants of $150,000 to the Northern Settlement of Uranium City and $25,000 to each of 6 northern municipal economic development organizations.

7. Contingent Liability

In 1988, by the Northern Revenue Sharing Grants Regulations, a five-year, $6.2 million Northern Capital Grants Program was established. The Northern Revenue Sharing Trust Account was directed to provide funding for this program. The actual funding requirement over the life of the program and in any one year is dependent upon the dollar value of grant applications received and approved by the Minister of Community Services. As at December 31, 1991, $1,152,160 remains to be spent on this program.

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the statement of financial position of the Office of the Rentalsman - Trust Account as at March 31, 1992 and the statement of changes in trust account balance for the year then ended. These financial statements are the responsibility of the Trust Account's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Trust Account as at March 31, 1992 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

W.K. Strelioff

Regina, Saskatchewan
August 14, 1992

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

THE PROVINCIAL MEDIATION BOARD

OFFICE OF THE RENTALSMAN - TRUST ACCOUNT

STATEMENT OF FINANCIAL POSITION

As at March 31

	1992	1991
ASSETS		
Cash	$ 236	$ ---
Total assets	$ 236	$ ---
LIABILITIES		
Trust Account Balance (Statement 2):		
Ruling on dispute	$ 236	$ ---
Total Liabilities	$ 236	$ ---

(See accompanying notes to the financial statements)

Statement 2

THE PROVINCIAL MEDIATION BOARD

OFFICE OF THE RENTALSMAN - TRUST ACCOUNT

STATEMENT OF CHANGES IN TRUST ACCOUNT BALANCE

For the Year Ended March 31

	1992	1991
RULING ON DISPUTE		
Receipts from landlord or tenant	$ 1,531	$ 875
Payments to landlord or tenant	1,295	875
Increase (decrease) in Trust Account	236	---
Balance, beginning of year	---	---
Balance, end of year to Statement 1	$ 236	$ ---

(See accompanying notes to the financial statements)

THE PROVINCIAL MEDIATION BOARD

OFFICE OF THE RENTALSMAN - TRUST ACCOUNT

NOTES TO THE FINANCIAL STATEMENTS

March 31, 1992

1. Legislative Authority

Pursuant to provisions of The Residential Tenancies Act, the Office of the Rentalsman - Trust Account was established for the purpose of receiving and disbursing monies, under section 47 of The Residential Tenancies Act. For administrative reasons, these trust monies are administered through the Provincial Mediation Board Trust Account but are reported separately for purposes of Section 69 of The Residential Tenancies Act.

2. Accounting Policies

These financial statements are prepared in accordance with generally accepted accounting principles.

Interest earned on the trust funds is paid to the Consolidated Fund directly by the bank on a monthly basis. Accordingly, the receipts and payments of interest are not shown in the statement of changes in trust account.

In accordance with established government practice, the Trust Account has not been charged with any administrative costs and no provision for such costs is reflected in these statements. These costs are borne by the Department of Justice from monies appropriated by the Legislature for such purposes.

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the statement of financial position of the Provincial Mediation Board Trust Account as at March 31, 1992 and the statement of changes in trust account balances for the year then ended. These financial statements are the responsibility of the Board's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Provincial Mediation Board Trust Account as at March 31, 1992 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

W.K. Strelioff

Regina, Saskatchewan
August 14, 1992

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

THE PROVINCIAL MEDIATION BOARD TRUST ACCOUNT
STATEMENT OF FINANCIAL POSITION
As at March 31

	1992	1991
ASSETS		
Cash	$ 321,509	$ 229,696
Total assets	$ 321,509	$ 229,696
LIABILITIES		
Interest payable to Consolidated Fund	$ ---	$ ---
Trust account balances (Statement 2):		
Orderly payment of debt program	111,439	74,612
Mediation of debt program	111,169	85,827
Tax enforcement proceedings	2,595	2,000
The Residential Tenancies Act		
- Security deposits	96,070	67,257
- Ruling on dispute	236	---
	$ 321,509	$ 229,696

(See accompanying notes to the financial statements)

Statement 2

THE PROVINCIAL MEDIATION BOARD TRUST ACCOUNT
STATEMENT OF CHANGES IN TRUST ACCOUNT BALANCES
For the Year Ended March 31

	1992	1991
ORDERLY PAYMENT OF DEBT PROGRAM		
Receipts from clients	$ 624,514	$ 522,529
Payments to creditors and Department of Justice	587,687	521,911
Increase (decrease) in Trust Account	36,827	618
Balance, beginning of year	74,612	73,994
Balance, end of year to Statement 1	$ 111,439	$ 74,612
MEDIATION OF DEBT ARRANGEMENT		
Receipts from clients	$ 600,168	$ 440,022
Payments to creditors	574,826	401,001
Increase (decrease) in Trust Account	25,342	39,021
Balance, beginning of year	85,827	46,806
Balance, end of year to Statement 1	$ 111,169	$ 85,827
LAND CONTRACTS		
Receipts from mortgagors	$ 973	$ 8,975
Payments to mortgagees	973	8,975
Increase (decrease) in Trust Account	---	---
Balance, beginning of year	---	---
Balance, end of year to Statement 1	$ ---	$ ---
TAX ENFORCEMENT PROCEEDINGS		
Receipts from property owners	$ 44,127	$ 43,980
Payments to municipalities	43,533	42,130
Increase (decrease) in Trust Account	595	1,850
Balance, beginning of year	2,000	150
Balance, end of year to Statement 1	$ 2,595	$ 2,000
THE RESIDENTIAL TENANCIES ACT - SECURITY DEPOSITS		
Receipts from landlords	$ 314,868	$ 327,681
Payments to landlord and/or tenants	286,055	411,670
Increase (decrease) in Trust Account	28,813	(83,989)
Balance, beginning of year	67,257	151,246
Balance, end of year to Statement 1	$ 96,070	$ 67,257

(See accompanying notes to the financial statements)

THE PROVINCIAL MEDIATION BOARD TRUST ACCOUNT

NOTES TO THE FINANCIAL STATEMENTS

March 31, 1992

1. Legislative Authority

The Trust Account was established for the purpose of receiving and disbursing monies for persons who have entered into negotiations for the settlement of debts, either through The Provincial Mediation Board Act or through the Orderly Payments of Debts Provisions. The security deposits received by the Board pursuant to the provision of The Residential Tenancies Act are also administered through this Trust Account. Monies received under Section 47 of The Residential Tenancies Act are also administered through the Provincial Mediation Board Trust Account but are reported upon separately.

2. Accounting Policies

These financial statements are prepared in accordance with generally accepted accounting principles.

Interest earned on trust funds is paid to the Consolidated Fund by the bank directly on a monthly basis. Accordingly, the receipts and payments of interest are not shown in the statement of changes in trust account.

In accordance with established government practice, the Trust Account has not been charged with any administrative costs and no provision for such costs is reflected in these statements. These costs are borne by the Department of Justice from monies appropriated by the Legislature for such purposes.

Under Part X of The Bankruptcy Act, Orderly Payments of Debt Consolidation Orders are subject to an application fee and an administration fee which are recorded as revenue for the Department of Justice. These fees are included in the receipts and payments under the Orderly Payment of Debt Program.

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the balance sheet of the Public Trustee for Saskatchewan as at March 31, 1992 and the statements of common trust revenue, distributed and undistributed earnings and changes in trust funds for the year then ended. These financial statements are the responsibility of the Public Trustee's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Public Trustee as at March 31, 1992 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

W.K. Strelioff

Regina, Saskatchewan
June 30, 1992

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

PUBLIC TRUSTEE FOR SASKATCHEWAN

BALANCE SHEET

As at March 31

	1992	1991
ASSETS		
Cash	$ 933,472	$ 1,496,989
Accrued interest receivable	1,354,815	1,850,167
Securities and other assets (Note 5)		
Common trust securities (Notes 2(a) and 3)	79,848,115	73,377,790
Individual trust securities and other assets (Notes 2(b) and 2(c))	8,051,593	8,604,262
	$90,187,995	$85,329,208
LIABILITIES		
Accounts payable - estates (Note 2(d))	$ 154,609	$ 202,461
- administration fees (Note 6)	1,718,344	1,523,431
Total accounts payable	1,872,953	1,725,892
Funds held in trust for estates		
Distributed earnings	85,675,071	80,424,908
Undistributed earnings (Statement 2)	2,639,971	3,178,408
Total funds held in trust for estates (Statement 3)	88,315,042	83,603,316
	$90,187,995	$85,329,208

(See accompanying notes to the financial statements)

Statement 2

PUBLIC TRUSTEE FOR SASKATCHEWAN

STATEMENT OF COMMON TRUST REVENUE, DISTRIBUTED AND UNDISTRIBUTED EARNINGS

For the Year Ended March 31

	1992	1991
Common Trust Revenue:		
Income from investments	$ 6,134,563	$ 7,583,259
Less: Management fees (Note 7)	(103,623)	(73,339)
Bank interest	116,679	77,469
Market value adjustments (Notes 3 and 4)	399,730	4,908,407
Total available for distribution (Statement 3)	6,547,349	12,495,796
Undistributed earnings - beginning of year	3,178,408	(1,735,560)
Earnings distributed during year (Note 4)	(7,085,786)	(7,581,828)
Undistributed earnings - end of year (Statement 1) (Note 4)	$ 2,639,971	$ 3,178,408

(See accompanying notes to the financial statements)

Statement 3

PUBLIC TRUSTEE FOR SASKATCHEWAN

STATEMENT OF CHANGES IN TRUST FUNDS

For the Year Ended March 31

	1992	1991
Trust funds acquired:		
Estate capital - cash	$ 7,047,841	$ 7,725,790
- non cash assets	647,365	1,707,475
Revenue earned on behalf of trusts		
- common (Statement 2)	6,547,349	12,495,796
- individual	360,141	93,556
Wages and pension benefits	11,376,581	10,409,862
Property rentals	372,693	367,407
Miscellaneous	1,938,251	1,596,741
Total trust funds acquired	28,290,221	34,396,627
Trust funds expended:		
Released estates - cash	9,024,045	9,616,817
- non cash assets	10,184	9,965
Maintenance and other payments on behalf of estates	12,680,617	12,032,312
Administration fees (Note 6)	1,863,649	1,665,433
Total trust funds expended	23,578,495	23,324,527
Increase in trust funds	4,711,726	11,072,100
Balance, beginning of year	83,603,316	72,531,216
Balance, end of year (Statement 1)	$88,315,042	$83,603,316

(See accompanying notes to the financial statements)

PUBLIC TRUSTEE FOR SASKATCHEWAN

NOTES TO THE FINANCIAL STATEMENTS

March 31, 1992

1. Authority

The Public Trustee for Saskatchewan is established under *The Public Trustee Act*. Effective April 1, 1984 the Public Trustee succeeded the Official Guardian appointed pursuant to *The Infants Act* and the Administrator of Estates appointed pursuant to *The Administration of Estates of Mentally Disordered Persons Act*.

2. Significant Accounting Policies

These financial statements have been prepared on the accrual basis of accounting and include the following accounting policies:

a) Common Trust Securities

i) Section 47(1) of *The Public Trustee Act* authorizes the Public Trustee to invest (subject to the approval of the Investment Board) that part of the common fund which in her opinion is not immediately required for the maintenance and education of infants or the management of the affairs of the persons for whom the public trustee is guardian.

ii) Common trust securities (bonds, debentures and shares) are purchased by the Public Trustee with the cash assets of the estates and are recorded at market values which are determined by reference to closing year end sale prices from recognized security dealers or, in the absence of recorded sales, by reference to closing year end bid and ask prices.

Short term investments are valued at cost which approximates market value.

iii) Income earned on common trust securities is recorded on the accrual basis of accounting.

b) Individual Trust Securities

Individual trust securities consist of investments held by individuals at the date their estates came under control of the Public Trustee and investments subsequently made in the name of individuals by the Public Trustee. These investments are valued as follows:

i) Term deposits, bonds and RRSPs are recorded at par value at the date the Public Trustee assumes control of the securities. Reinvestment of individual securities are recorded at cost.

ii) If it is in the best interest of an estate the Public Trustee makes contributions on behalf of the individual to the Saskatchewan Pension Plan. The individual investment together with the Government of Saskatchewan's matching contribution and the interest earned on the pension plan are recorded on the accrual basis of accounting.

iii) Shares are recorded at the market value at the date the Public Trustee assumes control. Shares are valued at lower of assumed control price or market. If a market value cannot be determined the shares are recorded at a nominal value of $1.

c) Other Assets

i) Real estate holdings of infants are recorded at a nominal value of $1.

ii) Real estate holdings of other individuals are recorded at appraised values at the date the Public Trustee assumes control or at cost if real estate is purchased by the Public Trustee on behalf of an individual. The recorded values are subject to periodic revaluation.

iii) Miscellaneous assets are recorded at amounts determined from information available to the Public Trustee at the date the Public Trustee assumes control of the assets. Subsequent adjustments are made if additional valuation information is received. If no valuation information is available, these assets are recorded at a nominal value of $1.

d) Accounts Payable - Estates

Accounts payable - estates are settled at such time as the assets of the estates are liquidated.

e) Other Transactions

All other transactions are recorded in the accounts as funds are received or disbursed.

3. Change in Accounting Policy

The definition of income from common fund securities to be distributed to individual trust accounts has been amended. Unrealized capital gains or losses defined as the difference between the cost value of an investment and its market value at the end of a distribution period are now distributed (see Note 4). Previously only realized capital gains or losses were distributed. Accordingly, the basis of valuation for common trust investments was changed from cost to market value.

This change has been applied retroactively in these financial statements. As a result of this change, securities and other assets have increased by $1,285,156 (1991 increase - $1,385,517). In addition, common trust revenue and undistributed earnings decreased by $100,361 (1990 increase - $4,607,361) and undistributed earnings April 1, 1991 decreased by $3,221,884.

4. Earnings Distribution - Common Trust

Income received is distributed semi-annually to the individual trust accounts on September 30 and March 31.

In addition, beginning March 31, 1992, the change in market value of investments as described in Note 3 is also allocated semi-annually over a four year period on a straight-line basis. The unallocated amount, representing 87.5% of the current period change in market value, is to be recognized equally in each of the following seven distribution periods.

5. Securities and Other Assets Held in Trust as at March 31

	1992	1991
Common Trust Securities:		
Bonds & debentures at market value	$44,618,016	$43,117,249
Equities at market value	28,000,053	16,620,403
Short term investments at cost which approximates market value	7,230,046	13,640,138
	79,848,115	73,377,790
Individual Trust Securities:		
Term deposits, bonds & RRSP's (cost)	1,417,471	1,744,912
Saskatchewan Pension Plan Investment	497,915	356,171
Shares (Note 2(b)(iii))	459,517	524,906
	2,374,903	2,625,989
Total securities (Schedule 1)	82,223,018	76,003,779
Individual Trusts - Other Assets:		
Real estate	5,292,077	5,613,807
Miscellaneous	384,613	364,466
Total Individual Trust	5,676,690	5,978,273
Total Securities and Other Assets	$87,899,708	$81,982,052
Breakdown:		
Common trust securities	$79,848,115	$73,377,790
Individual trust securities and other assets	8,051,593	8,604,262
	$87,899,708	$81,982,052

6. Administration Fees

In accordance with The Public Trustee Regulations, administration fees are assessed and subsequently paid to the Consolidated Fund when collected from the estates.

7. Management Fees

a) Investment Counsel and Administration Fees

In 1988, the Public Trustee entered into an investment management agreement with the Investment Corporation of Saskatchewan (ICS). ICS provides investment counsel with respect to the investment activities of the common fund in exchange for a management fee. The Public Trustee Common Fund is a shareholder in ICS along with several other Saskatchewan public sector pension funds and government agencies.

In 1989, the Public Trustee entered into an agreement with Royal Trust Corporation to provide custodial services to the common fund for a fee.

b) Consultant Services

Section 47.2 of *The Public Trustee Act* authorizes the Public Trustee to engage the services of a consultant necessary for the purposes of managing, investing, or disposing of all or any part of the assets of the common fund. Any costs incurred for these services are to be paid out of the common fund.

The Public Trustee retains the services of James P. Marshall, Inc. for monitoring the performance of the common fund investment portfolio. The common fund pays for these services.

8. Related Party Transactions

Included in these financial statements are expenses resulting from routine operating transactions conducted at prevailing market prices with various Saskatchewan crown controlled departments, agencies and corporations with which the Public Trustee is related. Account balances resulting from these transactions are included in the balance sheet and are settled on normal trade terms. Other amounts due to or from related parties and the terms of settlement are described separately in the financial statements.

In accordance with section 53 of *The Public Trustee Act*, all general administrative and employee costs required for the administration of the Office of the Public Trustee are paid out of the Consolidated Fund of the Province of Saskatchewan. Accordingly, no provision for these costs is included in these financial statements.

9. Comparative Figures

Certain 1991 balances have been restated to conform with the current year's presentation.

Schedule 1

PUBLIC TRUSTEE FOR SASKATCHEWAN

SCHEDULE OF SECURITIES HELD

As at March 31

	Common Trust at Market	Individual Trust (Note 2(b))	1992 Total	1991 Total
Government of Canada	$20,906,798	$ 19,000	$20,925,798	$10,032,200
Provincial:				
British Columbia	1,014,695	---	1,014,695	704,563
Nova Scotia	286,875	---	286,875	640,250
Ontario	1,854,282	---	1,854,282	3,077,750
Prince Edward Island	---	---	---	376,387
Saskatchewan	1,253,875	---	1,253,875	5,894,426
Municipalities:				
Manitoba	767,000	---	767,000	---
Saskatchewan	113,720	---	113,720	127,443
Corporate Bonds	18,420,771	---	18,420,771	22,723,230
Sundry Assets	---	1,896,386	1,896,386	1,642,083
Equities:				
Canadian stocks	20,502,999	459,517	20,962,516	14,344,062
Foreign equities	7,497,054	---	7,497,054	2,801,247
Short-term investments	7,230,046	---	7,230,046	13,640,138
	$79,848,115	$2,374,903	$82,223,018	$76,003,779

(See accompanying notes to the financial statements)

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the statement of financial position of the Social Services Central Trust Account as at March 31, 1992 and the statements of revenue, expenditure and trust balance and changes in financial position for the year then ended. These financial statements are the responsibility of the trust account's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Trust Account as at March 31, 1992 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

W.K. Strelioff

Regina, Saskatchewan
May 7, 1992

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

SOCIAL SERVICES CENTRAL TRUST ACCOUNT

STATEMENT OF FINANCIAL POSITION

At March 31

	1992	1991
ASSETS		
Cash	$ 41,911	$ 36,836
Accrued interest	752	2,237
	$ 42,663	$ 39,073
LIABILITIES		
Trust Accounts (Statement 2):		
Armour Estate - Note 3	$ 12,429	$ 11,207
Family and youth allowance account	28,054	25,856
Unmarried parents' account	723	667
Ward trust account	1,457	1,343
	$ 42,663	$ 39,073

(See accompanying notes to the financial statements)

Statement 2

SOCIAL SERVICES CENTRAL TRUST ACCOUNT

STATEMENT OF REVENUE, EXPENDITURE AND TRUST BALANCE

Year Ended March 31

ARMOUR ESTATE

	1992	1991
Revenue - Interest distribution (Note 1(b))	$ 993	$ 1,272
- Trust revenue	229	250
Increase in trust account	1,222	1,522
Balance, beginning of year	11,207	9,685
Balance, end of year to Statement 1	$ 12,429	$ 11,207

FAMILY AND YOUTH ALLOWANCE ACCOUNT

	1992	1991
Revenue - Interest distribution (Note 1(b))	$ 2,198	$ 2,924
Balance, beginning of year	25,856	22,932
Balance, end of year to Statement 1	$ 28,054	$ 25,856

UNMARRIED PARENTS' ACCOUNT

	1992	1991
Revenue - Interest distribution (Note 1(b))	$ 56	$ 75
Balance, beginning of year	667	592
Balance, end of year to Statement 1	$ 723	$ 667

WARD TRUST ACCOUNT

	1992	1991
Revenue - Interest distribution (Note 1(b))	$ 114	$ 151
Balance, beginning of year	1,343	1,192
Balance, end of year to Statement 1	$ 1,457	$ 1,343

CANADA PENSION PLAN-ORPHAN'S BENEFITS

	1992	1991
Revenue - Interest distribution (Note 1(b))	$ ---	$ 4,749
- Trust revenue	---	52,344
Expenditure - Transfer to Public Trustee	---	57,093
Balance, end of year to Statement 1	$ ---	$ ---

(See accompanying notes to the financial statements)

Statement 3

SOCIAL SERVICES CENTRAL TRUST ACCOUNT

STATEMENT OF CHANGES IN FINANCIAL POSITION

Year Ended March 31

	1992	1991
Cash provided by (used in) operating activities:		
Excess of Revenue over Expenditure		
- Armour Estate	$ 1,222	$ 1,522
- Family and Youth Allowance Account	2,198	2,924
- Unmarried Parents' Account	56	75
- Ward Trust Account	114	151
Total excess of Revenue over Expenditure	3,590	4,672
Changes in non-cash working capital:		
Decrease (increase) in Accrued Interest	1,485	(1,897)
Cash provided by operating activities	5,075	2,775
Cash position at beginning of year	36,836	34,061
Cash position at end of year	$ 41,911	$ 36,836

(See accompanying notes to the financial statements)

SOCIAL SERVICES CENTRAL TRUST ACCOUNT

NOTES TO THE FINANCIAL STATEMENTS

March 31, 1992

1. Accounting Policies

(a) Accrual Accounting

The financial statements are prepared on the accrual basis of accounting.

(b) Interest Distribution

Interest received is credited on June 30 and December 31 to each beneficial interest in the trust account in proportion to its balance in the trust account at those dates.

(c) Dormant Accounts

The department has followed the practice whereby upon discharge, if the whereabouts of the children are unknown, the balance in their trust accounts may, after one year, be divided among the other members of the family, if they are in the care of the department. If there are no other children of the same family in the care of the department, the balances of the trust monies are divided among the other children in care.

All monies belonging to Government wards, except family allowance payments, which have been lying dormant for six years are paid over to the Minister of Finance for deposit to the Consolidated Fund as budgetary revenue.

2. Related Party Transactions

In accordance with established government practice, the Trust Account has not been charged with any occupancy costs and no provision for such costs is reflected in these statements. These costs, together with certain general administrative and employee benefit costs, are absorbed by the Department of Social Services appropriation.

3. Armour Estate

Under Section 15 of The Department of Social Services Act, R.S.S. 1978 "the minister may accept grants...bequests for the purposes of the department and shall administer the same, subject to the terms of any trust imposed by the donor or testator thereof, for the purposes of the department." In accordance with the foregoing, the department has assumed administration of the Armour Estate from the Department of Finance. This estate was bequeathed to the Regina Children Home in 1929.

4. Statutory Authority

Pursuant to Section 13 of The Department of Social Services Act, Chapter D-23, R.S.S. 1978, the Social Services Central Trust Account was established for the purpose of receiving and disbursing monies for the benefit of individuals established as wards of the Government.

AUDITORS' REPORT

Members of the Board
Carlton Trail Regional College
Humboldt, Saskatchewan

We have audited the operating fund and capital fund balance sheets of Carlton Trail Regional College as at June 30, 1991 and the statement of revenues and expenditures and changes in fund balances for the year then ended. These financial statements are the responsibility of the college's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. These standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the college as at June 30, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles set out in the notes to the financial statements.

Wynyard, Saskatchewan
February 21, 1992

E J C Dudley & Co.
Chartered Accountants

CARLTON TRAIL REGIONAL COLLEGE
Balance Sheets
as at June 30,1991

	1991			1990
	Capital Fund	Operating Fund	Total	Total
ASSETS				
Current Assets				
Cash	0	303,625	303,625	102,757
Accounts Receivable	0	149,909	149,909	96,072
Prepaid Expenses	0	12,419	12,419	7,998
Investments - at cost	0	0	0	50,399
Inventory	0	1,547	1,547	1,001
Deferred Charges	0	0	0	0
Due from Other Funds	16,882	0	16.882	76,405
Total Current Assets	16,882	467,500	484,382	334,632
Fixed Assets (Notes 1,2,Schedule 4)	244,511	0	244,511	208,308
Leasehold Improvements (Notes 1,2)	4,105	0	4,105	4,105
	265,498	467,500	732,998	547,045
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts Payable & Accrued	7,620	87,698	95,318	67,498
Deferred Income	0	360	360	475
Due to Other Funds	0	16,882	16,882	76,405
Total Liabilities	7,620	104,940	112,560	144,378
Fund Balances				
Reserve for Equipment Replacement	8,811	0	8,811	8,811
Reserve for Future Expenditure	31,790	0	31,790	31,790
Equity in Capital Assets	217,277	0	217,277	142,566
Surplus, June 30	0	362,560	362,560	219,500
	265,498	467,500	732,998	547,045

See Accompanying Notes

Approved by the Board:

CARLTON TRAIL REGIONAL COLLEGE

Statement of Revenues and Expenditures
for the year ended June 30, 1991

	1991 Total	1990 Total
Revenues (Schedule 1)		
Saskatchewan Education	1,497,149	1,363,206
Federal Government	568,388	545,976
Other	425,695	362,238
Total	2,491,232	2,271,420
Expenditures (Schedule 2)		
Contractual & Professional Services	655,418	593,962
Rentals	216,368	143,795
Repairs & Maintenance	19,518	19,178
Operating Expenses (Schedule 3)	432,837	466,783
Personal Services	949,321	908,189
Total	2,273,462	2,131,907
Operating Surplus (Deficit)	217,770	139,513
Transfers to Capital Fund	74,710	29,141
Net Surplus (Deficit) for the Year	143,060	110,372

See Accompanying Notes

CARLTON TRAIL REGIONAL COLLEGE

Statement of Changes in Fund Balances
for the year ended June 30, 1991

	1991			1990
	Capital Fund	Operating Fund	Total	Total
Fund Balance, beginning of the year	183,168	219,500	402,668	263,199
Increased by:				
Operating Surplus for the year	0	217,770	217,770	139,513
Transfers from Operating Fund	74,710	0	74,710	29,141
	257,878	437,270	695,148	431,853
Decreased by:				
Transfers to Capital Fund				
Fixed Assets Acquired for Capital Fund	0	30,203	30,203	11,256
Cash to Capital Fund Reserves	0	0	0	17,885
Payment of Capital Fund Liabilities	0	44,507	44,507	0
Loss on Disposal of Fixed Assets	0	0	0	44
Fund Balance, end of year	257,878	362,560	620,438	402,668

See Accompanying Notes

Schedule 1

CARLTON TRAIL REGIONAL COLLEGE

Schedule of Revenues by Function
for the year ended June 30, 1991

	Administration	Programming				Support Services			
	General Revenue	Comm & Individ Develop	Adult Basic Educ'n	Vocat'l Technic	Univers Credit	Career Services	Student Services	1991 Total	1990 Total
Sask Education									
Administrative Recovery	89,035	0	0	0	0	0	0	89,035	71,643
Base Grant	622,803	0	0	0	0	0	0	622,803	605,346
Enhancement Fund	15,898	0	4,590	24,000	102,810	0	0	147,298	104,970
Program Payments	0	5,994	214,300	377,459	0	8,810	31,422	637,985	581,247
Other	0	0	0	0	0	28	0	28	0
Total	727,736	5,994	218,890	401,459	102,810	8,838	31,422	1,497,149	1,363,206
Federal Government									
CJS Seat Purchase	65,500	33,472	38,575	244,821	0	2,049	977	385,394	174,414
CJS Projects	27,658	24,185	0	49,113	0	0	82,038	182,994	353,562
Other	0	0	0	0	0	0	0	0	18,000
Total	93,158	57,657	38,575	293,934	0	2,049	83,015	568,388	545,976
Other									
Administrative Recovery	18,449	0	0	0	0	0	0	18,449	16,773
Contracts	0	1,620	0	45,360	34,020	0	0	81,000	39,000
Interest	33,404	0	0	0	0	0	0	33,404	37,748
Rents	28,841	0	0	3,175	0	0	0	32,016	17,340
Resale Items	0	9,918	1,371	26,998	1,012	10	0	39,309	46,324
Tuitions	0	106,221	3,297	72,523	22,011	0	0	204,052	190,915
Other	10,362	50	0	7,053	0	0	0	17,465	14,138
Total	91,056	117,809	4,668	155,109	57,043	10	0	425,695	362,238
Total Revenue	911,950	181,460	262,133	850,502	159,853	10,897	114,437	2,491,232	2,271,420

See Accompanying Notes

Schedule 2

CARLTON TRAIL REGIONAL COLLEGE

Schedule of Expenditures by Function
for the year ended June 30,1991

	General Administration			Programming				Support Services			
	Board	General Administ	Organiz	Comm & Individ Develop	Adult Basic Educ'n	Vocat'l Technic	Univers Credit	Career Services	Student Services	1991 Total	1990 Total
Contractual & Professional Services	2,402	11,618	3,453	79,309	6,995	460,953	89,318	1,370	0	655,418	593,962
Rentals	0	13,124	37,875	16,533	19,130	112,154	12,463	5,089	0	216,368	143,795
Repairs & Maintenance	0	1,827	6,071	2,344	2,673	6,253	200	150	0	19,518	19,178
Operating (Schedule 3)	21,281	47,291	57,156	52,421	24,224	101,870	9,164	4,993	114,437	432,837	466,783
Personal Services	18,468	177,920	323,519	25,197	215,423	124,229	27,825	36,740	0	949,321	908,189
Total Expenditures	42,151	251,780	428,074	175,804	268,445	805,459	138,970	48,342	114,437	2,273,462	2,131,907

See Accompanying Notes

Schedule 3

CARLTON TRAIL REGIONAL COLLEGE

Schedule of Operating Expenses
for the year ended June 30,1991

	General Administration			Programming				Support Services			
	Board	General Administ	Organiz	Comm & Individ Develop	Adult Basic Educ'n	Vocat'l Technic	Univers Credit	Career Services	Student Services	1991 Total	1990 Total
Advertising	0	2,003	1,104	7,749	863	6,636	1,696	1,228	0	21,279	23,191
Association Fees & Dues	6,000	545	28	0	0	0	0	0	0	6,573	5,888
Bank Charges & Interest	0	0	0	0	0	0	0	0	0	0	.0
Computer Software	0	360	737	1,907	0	1,898	0	0	0	4,902	4,478
Conference, Training Fees	2,442	1,084	2,594	0	1,445	195	250	210	0	8,220	8,067
GST Expense	131	3,602	2,187	241	468	2,718	189	53	0	9,589	0
Equipment Under $500/Item	0	1,598	3,567	0	749	1,057	0	0	0	6,971	5,473
Insurance	0	4,051	350	180	202	1,346	0	0	0	6,129	6,269
Materials & Supplies	0	7,519	4,931	6,762	9,830	18,167	3,029	681	0	50,919	46,578
Postage, Freight, Courier	0	6,532	4,821	1,308	416	3,266	1,040	184	0	17,567	22,190
Printing & Duplicating	1,011	21	0	2,758	1,017	7,116	1,421	657	0	14,001	6,708
Resale Items	0	0	0	13,003	901	35,828	1,012	0	0	50,744	47,991
Subscriptions	0	408	190	0	20	0	0	0	0	618	370
Telephone	47	5,752	26,324	1,108	2,802	8,005	338	1,500	0	45,876	53,462
Travel	11,029	8,554	6,032	14,810	2,818	7,561	115	480	6,880	58,279	96,547
Utilities	0	4,503	3,051	0	2,356	5,398	0	0	0	15,308	13,842
Other	621	759	1,240	2,595	337	2,679	74	0	107,557	115,862	125,729
Total	21,281	47,291	57,156	52,421	24,224	101,870	9,164	4,993	114,437	432,837	466,783

See Accompanying Notes

Schedule 4

CARLTON TRAIL REGIONAL COLLEGE

Particulars of Capital Asset Acquisitions

Assets Acquired	1990/91	1989/90
Investments	0	50,399
Fixed Assets		
Land	0	600
Building	20,158	67,287
Equipment	16,045	36,590
	36,203	154,876

Funded By	1990/91	1989/90
Disposal of Investment	0	44,570
Disposal of Equipment	0	100
Long Term Payable	6,000	3,240
Permanent Transfer from Operating Fund	30,203	11,256
Reduction of Capital Fund Reserve	0	22,094
Loans from Operating Fund	0	73,616
	36,203	154,876

See Accompanying Notes

CARLTON TRAIL REGIONAL COLLEGE

Notes to the Financial Statements
for the year ended June 30, 1991

1. Significant Accounting Policies

(a) General

Legislation enacted during 1988 requires that the College observe the policies and other stipulations of the Regional Colleges Accounting and Reporting Manual. Accordingly, accounts have been maintained and information is presented in compliance with the requirements of the said Manual.

(b) Fund Accounting

Fund accounting is recommended by the Regional Colleges Accounting and Reporting Manual. Carlton Trail Regional College thus continues to utilize two funds, namely the Capital Fund and the Operating Fund.

The Capital Fund serves to identify those assets owned by the College and expected to benefit the College over an extended period of time. Any liabilities associated with these assets are also reported in the Capital Fund.

The Operating Fund accomodates the recording and reporting of the routine operational activities of the College on a year by year basis.

(c) Depreciation and Amortization

Prior to the 1988 fiscal year, Carlton Trail Regional College followed the practice of recording annual depreciation to reflect the gradual diminuation of the remaining use life of fixed assets recorded in the Capital Fund. Similarly, the cost of leasehold improvements were amortized over the term of the initial lease. Both depreciation and amortization were charged only against Equity in Capital Assets, and had no effect on the results of operations.

Commencing with the 1988 fiscal year, these practices were discontinued in accordance with the requirements of the Regional Colleges Accounting and Reporting Manual. The change was not applied retroactively.

2. Carrying Value of Long Term Assets

The carrying value of long term assets reported on the Capital Fund Balance Sheet reflect the following:

	Original Cost	Depreciation & Amortization Accumulated to June 30, 1987	Carrying Value 1991	Carrying Value 1990
Land	600	0	600	600
Building	87,445	0	87,445	67,287
Furniture	49,334	38,832	10,502	10,502
Equipment	232,384	86,420	145,964	129,919
Leasehold Improvements	11,585	7,480	4,105	4,105
			248,616	212,413

3. Capital Fund Liabilities

Liabilities of the Capital Fund reflect the unpaid portion of the cost of long term assets held in the Capital Fund.

As the Capital Fund is completely dependent upon Transfers from the Operating Fund to provide cash with which to discharge these obligations, Capital Fund liabilities represent a future claim on current assets held in the Operating Fund.

At Balance Sheet dates, the liabilities of the Capital Fund consisted of the following:

	1991	1990
Amounts payable to vendor for equipment	1,620	3,240
Amounts payable to contractor for renovations	6,000	0
Loan from Operating Fund	0	76,405
	7,620	79,645

4. Line of Credit

The College has established a line of credit to a maximum of $100,000 with the Humboldt Credit Union Ltd. which is secured by an assignment of grants due from Saskatchewan Education. The line of credit was not utilized during the year.

5. Significant Leases

The College is obligated under the following lease agreements:

(a) Administration Building: A three year lease which expires June 30, 1992 calls for the payment of rentals of $2,600 per month.

(b) Technical Education Building: Subsequent to balance sheet date, the College exercised its opton to renew the lease for one year from September 4, 1991 and paid the annual rental of $21,903.

(c) Wynyard Office: The current agreement with the Town of Wynyard, which expires June 30, 1992, calls for rental payments of $9,500 per year.

(d) Watrous Office: A five year lease expiring December 15, 1993 obligates the College to monthly payments of $665.

(e) Cudworth SCN Site: A two year agreement with the Wakaw School Division #48 effective from July 1, 1990 commits the College to rental payments of $4,000 per year.

(e) Equipment: The college is committed to an annual lease payment of $5,832 in respect of photocopier equipment. The lease term is five years and expires July 31, 1993.

6. Comparative Figures:

Where appropriate, figures for the previous year have been restated to conform to the current policies of the Regional Colleges Accounting and Reporting Manual and the reporting format adopted for the current year.

Armstrong & Neumann
Chartered Accountants

Members of the Board
Cumberland Regional College
Nipawin, Saskatchewan

AUDITORS' REPORT

We have audited the operating fund and capital fund balance sheets of Cumberland Regional College as at June 30, 1991 and the statements of revenue and expenditures and changes in fund balances for the year then ended. These financial statements are the responsibility of the College's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the College as at June 30, 1991 and the results of its operations and the changes in fund balances for the year then ended in accordance with the disclosed basis of accounting described in note 1 to the financial statements.

Armstrong & Neumann
Chartered Accountants

Nipawin, Saskatchewan
November 15, 1991

CUMBERLAND REGIONAL COLLEGE

Statement 1

STATEMENT OF REVENUE AND EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 1991

	1991 Total	1990 Total
REVENUE (schedule 1)		
Saskatchewan Education	$1,520,126	$1,447,999
Federal Government	382,649	466,015
Other	318,150	256,658
	2,220,925	2,170,672
EXPENDITURES (schedule 2)		
Contractual and professional services	154,928	155,727
Rentals	204,629	169,900
Repairs and maintenance	4,863	6,704
Operating expenses (schedule 3)	536,823	508,023
Personal services	1,237,747	1,165,905
	2,138,990	2,006,259
Excess of revenue over expenditures before capital expenditures and appropriation	81,935	164,413
Capital expenditures	56,758	91,310
Current year appropriation	25,000	--
EXCESS OF REVENUE OVER EXPENDITURES	$ 177	$ 73,103

See accompanying notes

CUMBERLAND REGIONAL COLLEGE

Statement 2

BALANCE SHEET
JUNE 30, 1991

	1991			- 1990 -
	Capital Fund	Operating Fund	Total	Total
ASSETS				
CURRENT ASSETS				
Cash	$ --	$409,422	$409,422	$ 59,979
Accounts receivable	--	22,101	22,101	239,355
Temporary investments, at cost	--	5,000	5,000	5,000
Prepaid expenses	--	15,660	15,660	14,959
	--	452,183	452,183	319,293
FIXED ASSETS (note 4)	295,708	--	295,708	258,461
LEASEHOLD IMPROVEMENTS	36,237	--	36,237	16,726
	$331,945	$452,183	$784,128	$594,480
LIABILITIES AND FUND BALANCE				
CURRENT LIABILITIES				
Accounts payable and accrued liabilities	$ --	$193,042	$193,042	$ 85,329
UNAPPROPRIATED FUND BALANCE	--	234,141	234,141	233,964
APPROPRIATED FUND BALANCE	331,945	25,000	356,945	275,187
	331,945	259,141	591,086	509,151
	$331,945	$452,183	$784,128	$594,480

APPROVED BY THE BOARD

.... Director

Director

See accompanying notes

Statement 3

CUMBERLAND REGIONAL COLLEGE
STATEMENT OF CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 1991

	1991				1990
	Capital fund	Operating Fund Unappropriated	Operating Fund Appropriated	Total	Total
Fund balance, beginning of year	$275,187	$233,964	$ —	$509,151	$328,350
Excess of revenue over expenditures	—	177	—	177	73,103
Current year appropriation	—	—	25,000	25,000	—
	275,187	234,141	25,000	534,328	401,453
Purchase of capital assets	56,758	—	—	56,758	112,739
Disposal of capital assets	—	—	—	—	(5,041)
	$331,945	$234,141	$ 25,000	$591,086	$509,151

CUMBERLAND REGIONAL COLLEGE

NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 1991

1. SIGNIFICANT ACCOUNTING POLICIES

These financial statements have been prepared in accordance with the accounting policies contained in the Regional Colleges Accounting and Reporting Manual, and reflect the following policies:

Fund Accounting

A fund is a separate set of accounts provided for each accounting entity established within the accounting system to segregate the transactions of a particular activity. These funds are:

Operating Fund

This fund contains the current revenue, expenditures, assets and liabilities pertaining to the general activities of the college.

Capital Fund

This fund contains the capital assets of the college and the equity in the capital assets.

Fixed Assets

Acquisitions of fixed assets are recorded as an expenditure of the fund acquiring the asset, in the year of acquisition. Similarly, the cost of assets disposed of during the year is removed from the accounts, in the year of disposal. In accordance with this stated accounting policy, the college does not charge depreciation on its fixed assets.

2. NATURE OF THE ORGANIZATION

The College was formed in 1975 pursuant to the Community Colleges Act and continues under the Regional Colleges Act of 1988. The College provides courses and learning opportunities to the regional community it services.

3. LEASEHOLD IMPROVEMENTS

Leasehold improvements are accounted for in the same manner as the fixed assets of the college.

4. FIXED ASSETS

Fixed assets are comprised of the following balances:

	1991	1990
Equipment - audio visual and educational	$106,688	$103,967
- office	186,024	151,498
Films	2,996	2,996
	$295,708	$258,461

CUMBERLAND REGIONAL COLLEGE

NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 1991

5. RELATED PARTY BALANCES

The College delivers various training and educational programs with funding provided by the Province of Saskatchewan and the Federal Government of Canada. As at June 30 the following amounts were receivable from or payable to the sponsoring departments.

	1991	1990
Accounts Receivable		
Due from Provincial Government	$ 8,053	$208,485
Due from Federal Government	4,830	22,060
	$ 12,883	$230,545
Accounts Payable		
Due to Provincial Government	$ 79,046	$ 3,517
Due to Federal Government	53,339	6,501
	$132,385	$ 10,018

Included in these financial statements are revenues and expenditure amounts resulting from routine operating transactions conducted at prevailing market prices with various Saskatchewan and Federal Government controlled departments, agencies and corporations with which the College is related.

Account balances resulting from these transactions are included in the Balance Sheet and are settled on normal trade terms.

6. LEASE OBLIGATIONS

The College was committed under term leases for office space at the following minimum amounts over the next five years (exclusive of proportionate increases and additional occupancy costs):

1992	$ 73,809
1993	50,019
1994	50,019
1995	50,019
1996	13,332

7. COMPARATIVE FIGURES

Certain of the 1990 figures have been reclassified to conform with the current year's presentation.

Schedule 1

CUMBERLAND REGIONAL COLLEGE
SCHEDULE OF REVENUE BY FUNCTION
FOR THE YEAR ENDED JUNE 30, 1991

	GENERAL -ADMINISTRATION-	PROGRAMMING				- SUPPORT SERVICES-		TOTALS	
	General Revenue	Community & Individual Development	Adult Basic Education	Vocational Technical	University Credit	Career Services	Student Services	1991 Total	1990 Total
Saskatchewan Education									
Administrative recovery	$ 83,041	$ —	$ —	$ —	$ —	$ —	$ —	$ 83,041	$ 71,000
Flat grant	550,623	—	—	—	—	—	—	550,623	535,197
Program payments	—	—	342,857	259,370	100,818	—	—	703,045	626,603
Other	—	47,210	23,715	1,048	—	—	111,444	183,417	215,199
	633,664	47,210	366,572	260,418	100,818	—	111,444	1,520,126	1,447,999
Federal Government									
CJS projects	—	—	118,387	78,924	—	—	131,769	329,080	345,513
Other	8,928	38,013	—	6,628	—	—	—	53,569	120,502
	8,928	38,013	118,387	85,552	—	—	131,769	382,649	466,015
Other									
Contracts	—	—	—	3,250	84,874	—	—	88,124	61,465
Interest and dividends	29,227	—	—	—	—	—	—	29,227	20,827
Rents	7,020	—	—	—	—	—	—	7,020	560
Resale items	—	—	—	—	—	—	45,949	45,949	37,688
Tuition	—	79,015	6,071	41,825	—	680	25	127,616	115,375
Other	13,101	—	113	75	180	3,535	3,210	20,214	17,743
	49,348	79,015	6,184	45,150	85,054	4,215	49,184	318,150	256,658
TOTAL REVENUE	$691,940	$164,238	$491,143	$391,120	$185,872	$ 4,215	$292,397	$2,220,925	$2,170,672

Schedule 2

CUMBERLAND REGIONAL COLLEGE
SCHEDULE OF EXPENDITURES BY FUNCTION
FOR THE YEAR ENDED JUNE 30, 1991

	-- GENERAL ADMINISTRATION --			---- PROGRAMMING ----				- SUPPORT SERVICES -		---- TOTALS ----	
	Board	Administrative	Organizational	Community & Individual Development	Adult Basic Education	Vocational Technical	University Credit	Career Services	Student Services	1991 Total	1990 Total
Contractual & professional services	$ --	$ 15,802	$ --	$ 64,902	$ 5,274	$ 37,153	$ 25,329	$ 6,468	$ —	$ 154,928	$ 155,727
Rentals	--	16,115	50,858	12,555	38,418	48,907	32,924	4,825	27	204,629	169,900
Repairs & maintenance	--	--	3,465	148	48	1,202	—	--	--	4,863	6,704
Operating (schedule 3)	12,598	30,343	100,714	32,578	60,078	67,301	18,240	11,223	203,748	536,823	508,023
Personal services	13,123	178,405	274,568	42,886	302,317	221,294	62,300	58,849	84,005	1,237,747	1,165,905
TOTAL EXPENDITURES	$ 25,721	$240,665	$429,605	$153,069	$406,135	$375,857	$138,793	$ 81,365	$287,780	$2,138,990	$2,006,259

CUMBERLAND REGIONAL COLLEGE

Schedule 3

SCHEDULE OF OPERATING EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 1991

	1991	1990
Advertising	$ 36,752	$ 28,335
Association fees and dues	9,445	5,792
Bank charges and interest	237	89
Conference fees	10,815	8,924
Equipment purchases (less than $500)	34,753	5,683
Inservice training fees	4,792	3,604
Insurance	4,104	4,548
Materials and supplies	69,677	78,102
Postage, freight & courier	15,925	12,568
Resale items	40,177	36,637
Subscriptions	968	1,534
Telephone	45,836	47,841
Training allowances	141,066	153,816
Travel	82,894	75,020
Utilities	21,704	20,672
Other	17,678	24,858
TOTAL	$536,823	$508,023

Stark & Company

Chartered Accountants

CYPRESS HILLS REGIONAL COLLEGE

FINANCIAL STATEMENTS

JUNE 30, 1991

AUDITORS' REPORT

To the Board of the
Cypress Hills Regional College

We have audited the statement of financial position of the Cypress Hills Regional College as at June 30, 1991 and the statements of revenue and expenditures and changes in fund balances for the year then ended. These financial statements are the responsibility of the college board and its administration. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significiant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion these financial statements present fairly, in all material respects, the financial position of the college as at June 30, 1991 and the results of its operations and the changes in its fund balances for the year then ended in accordance with generally accepted accounting principles.

Stark & Company
Chartered Accountants

Swift Current, Saskatchewan
October 22, 1991

CYPRESS HILLS REGIONAL COLLEGE

STATEMENT OF REVENUE AND EXPENDITURES FOR THE YEAR ENDED JUNE 30, 1991

Statement 1

	1991	1990
REVENUE - Schedule 1		
Saskatchewan education	$ 1,781,255	$ 1,502,604
Federal government	452,859	298,617
Other - Note 3	711,195	468,700
	$ 2,945,309	$ 2,269,921
EXPENDITURES - Schedules 2 and 3		
Capital expenditures	$ 562,572	$ 58,081
Contractual and professional services	480,860	379,162
Rentals	137,569	228,060
Repairs and maintenance	11,667	4,752
Operating expenses	482,504	374,873
Personal services	1,429,242	1,174,773
	$ 3,104,414	$ 2,219,701
EXCESS (DEFICIT) OF REVENUE OVER EXPENDITURES	$(159,105)	$ 50,220

CYPRESS HILLS REGIONAL COLLEGE

STATEMENT OF FINANCIAL POSITION AS AT JUNE 30, 1991

Statement 2

	Capital fund	Operating fund	1991 Total	1990 Total
ASSETS				
CURRENT ASSETS				
Cash	$ 0	289,769	289,769	$ 446,805
Accounts receivable - Note 5	0	65,109	65,109	113,090
Prepaid expenses	0	632	632	18,901
Inventory	0	879	879	945
Other	0	451	451	416
	0	356,840	356,840	580,157
CAPITAL ASSETS - Note 2	802,541	0	802,541	346,777
	$ 802,541	356,840	1,159,381	$ 926,934
LIABILITIES AND FUND BALANCES				
CURRENT LIABILITIES				
Accounts payable - Note 6	$ 0	83,577	83,577	$ 161,272
Deferred income	0	34,721	34,721	22,727
Deposits	0	3,371	3,371	1,882
	0	121,669	121,669	185,881
UNAPPROPRIATED FUND BALANCES	802,541	235,171	1,037,712	741,053
	$ 802,541	356,840	1,159,381	$ 926,934

Approved on behalf of the Trustees

Caroline Olson

CYPRESS HILLS REGIONAL COLLEGE

STATEMENT OF CHANGES IN FUND BALANCES FOR THE YEAR ENDED JUNE 30, 1991

Statement 3

	Capital fund	Operating fund	1991 Total	1990 Total
FUND BALANCE, BEGINNING OF YEAR	$ 346,777	394,276	741,053	$ 632,752
EXCESS (DEFICIT) OF REVENUE OVER EXPENDITURES	0	(159,105)	(159,105)	50,220
	346,777	235,171	581,948	682,972
PURCHASE OF CAPITAL ASSETS	562,572	0	562,572	58,081
DISPOSALS OF CAPITAL ASSETS	(106,808)	0	(106,808)	0
FUND BALANCE, END OF YEAR	$ 802,541	235,171	1,037,712	$ 741,053

CYPRESS HILLS REGIONAL COLLEGE

NOTES TO FINANCIAL STATEMENTS - JUNE 30, 1991

1. SIGNIFICANT ACCOUNTING POLICIES

These financial statements have been prepared in accordance with the accounting policies contained in the Regional Colleges Accounting and Reporting Manual, and reflect the following policies:

Fund Accounting

A fund is a separate self-balancing set of accounts provided for each accounting entity established within the accounting system to segregate the transactions of a particular activity. These funds are:

Operating Fund - This fund contains the current revenue, expenditures, assets and liabilities pertaining to the general activities of the College. Included in the operating fund are expenditures for the acquisition of capital assets.

Capital Fund - This fund contains the capital assets of the College and the equity in the capital assets.

Capital Assets

Acquisitions of capital assets are treated as an expenditure of the operating fund in the year of acquisition. The College uses a capital fund in order to maintain accountability for these capital assets. The fund balance is reduced by the original cost of assets that are disposed of by the College in the year of disposal. In accordance with this stated accounting policy, the College does not charge depreciation on its capital assets.

2. CAPITAL ASSETS

Capital assets are comprised of the Beatty campus building and administrative and educational furniture and equipment at historical cost.

CYPRESS HILLS REGIONAL COLLEGE

NOTES TO FINANCIAL STATEMENTS - JUNE 30, 1991 (Continued)

3. LOAN AGREEMENT

In order to finance a portion of the cost of required renovations to the Beatty campus building, the college has entered into an agreement with Saskatchewan Property Management Corporation (SPMC) to borrow up to $290,000. An amount of $250,000 was received by the college during 1991. The agreement specifies that the loan repayment instalments are to be paid by Saskatchewan Education to SPMC on behalf of the college. Accordingly, the amount of the loan is reflected in the financial statements as grant revenue because there is no direct repayment required by the college. The amount of $250,000 is included in general revenue - other, in schedule 1.

4. CLASS ALLOWANCES

This represents amounts paid to students under the federal job re-entry program. These amounts were paid to the college by the federal government, to be passed on to the students, conditional on them staying in the programs.

5. ACCOUNTS RECEIVABLE

The accounts receivable as at June 30, 1991 were comprised as follows:

Provincial government	$ 7,237
Federal government	48,705
Other	9,167
	$ 65,109

6. ACCOUNTS PAYABLE

The accounts payable as at June 30, 1991 were comprised as follows:

Payroll and employee benefits	$ 24,365
Trade payables	59,212
	$ 83,577

CYPRESS HILLS REGIONAL COLLEGE
SCHEDULE OF REVENUES BY FUNCTION
FOR THE PERIOD ENDING JUNE 30,1991

SCHEDULE 1

	GENERAL ADMINISTRATION				PROGRAMING			
	BOARD	ADMINISTRATION	ORGANIZATIONAL	GENERAL REVENUE	COMMUNITY & INDIVIDUAL DEVELOPMENT	ADULT BASIC EDUCATION	VOCATIONAL TECHNICAL	UNIVERSITY
SASKATCHEWAN EDUCATION								
Administrative Recovery	0	0	0	70,323	0	0	0	0
Flat Grant	0	0	0	639,950	0	0	0	0
Program Payments	0	0	0	116,899	12,257	355,980	408,280	105,700
Other	0	0	0	59,260	634	0	0	0
TOTAL	00	00	00	886,432	12,891	355,980	408,280	105,700
FEDERAL GOVERNMENT								
C J S Direct Purchases	0	0	0	0	9,558	69,768	48,030	0
C J S Projects	0	0	0	0	135,598	0	0	0
Other	0	0	0	52,370	16,774	120,761	0	0
TOTAL	00	00	00	52,370	161,930	190,529	48,030	00
OTHER								
Administrative Recovery	0	0	0	1,745	0	0	0	0
Contracts	0	0	0	455	26,974	0	10,911	0
Interest And Dividends	0	0	0	50,787	0	0	0	0
Rents - External	0	0	0	58,710	21	0	3,100	0
Resale Items	0	0	0	22,632	0	0	0	0
Tuition	0	0	0	0	116,496	6,275	67,524	31,349
Other	0	0	0	286,339	17,025	2,305	7,253	0
TOTAL	00	00	00	420,668	160,516	8,580	88,788	31,349
TOTAL REVENUE	00	00	00	1,359,470	335,338	555,089	545,098	137,049

CYPRESS HILLS REGIONAL COLLEGE
SCHEDULE OF REVENUES BY FUNCTION
FOR THE PERIOD ENDING JUNE 30,1991

SCHEDULE 1
Continued

	SUPPORT SERVICES		TOTALS	
	CAREER SERVICES	STUDENT SERVICES	1991 TOTALS	1990 TOTALS
SASKATCHEWAN EDUCATION				
Administrative Recovery	0	0	70,323	59,764
Flat Grant	0	0	639,950	622,015
Program Payments	0	2,494	1,001,610	652,552
Other	0	9,478	69,372	168,273
TOTAL	00	11,972	1,781,255	1,502,604
FEDERAL GOVERNMENT				
C J S Direct Purchases	0	0	127,356	123,605
C J S Projects	0	0	135,598	121,083
Other	0	0	189,905	53,929
TOTAL	00	00	452,859	298,617
OTHER				
Administrative Recovery	0	0	1,745	14,408
Contracts	0	0	38,340	30,193
Interest And Dividends	0	0	50,787	55,123
Rents - External	0	0	61,831	69,165
Resale Items	0	0	22,632	250
Tuition	153	0	221,797	190,545
Other	1,141	0	314,063	108,016
TOTAL	1,294	00	711,195	468,700
TOTAL REVENUE	1,294	11,972	2,945,309	2,269,921

CYPRESS HILLS REGIONAL COLLEGE
SCHEDULE OF EXPENSES BY FUNCTION
FOR THE PERIOD ENDING JUNE 30,1991

SCHEDULE 2

	GENERAL ADMINISTRATION				PROGRAMING			
	BOARD	ADMINISTRATION	ORGANIZATIONAL	GENERAL REVENUE	COMMUNITY & INDIVIDUAL DEVELOPMENT	ADULT BASIC EDUCATION	VOCATIONAL TECHNICAL	UNIVERSITY
Capital Expenditures	0	562,572	0	0	0	0	0	0
Leasehold Improvements	0	0	0	0	0	0	0	0
Contractual & Professional Services	1,036	119,875	2,900	0	49,516	37,205	198,973	69,100
Rentals	110	45,448	21,207	0	32,225	4,400	17,054	15,583
Repairs and Maintenance	0	11,568	99	0	0	0	0	0
Operating(Schedule 3)	22,651	186,008	55,157	0	89,268	57,221	32,139	23,200
Personal Services	21,158	299,436	346,536	0	104,923	378,021	205,511	0
	44,955	1,224,907	425,899	0	275,932	476,847	453,677	108,983

CYPRESS HILLS REGIONAL COLLEGE
SCHEDULE OF EXPENSES BY FUNCTION
FOR THE PERIOD ENDING JUNE 30,1991

SCHEDULE 2
Continued

	SUPPORT SERVICES		TOTALS	
	CAREER SERVICES	STUDENT SERVICES	1991 TOTALS	1990 TOTALS
Capital Expenditures	0	0	562,572	58,091
Leasehold Expenditures	0	0	0	0
Contractual				
& Professional Services	1,030	1,225	480,860	379,152
Rentals	442	0	137,569	228,060
Repairs and Maintenance	0	0	11,667	4,752
Operating (Schedule 3)	7,024	9,836	482,504	374,873
Personal Services	15,469	58,188	1,429,242	1,174,773
	23,965	69,249	3,104,414	2,219,701

CYPRESS HILLS REGIONAL COLLEGE

SCHEDULE OF OPERATING EXPENSES
FOR THE PERIOD ENDING JUNE 30, 1991

Schedule 3

	1991	1990
OPERATING EXPENSES		
Advertising	$ 25,162	$ 24,907
Association fees and dues	7,896	5,831
Bad debts	1,232	404
Bank charges and interest	243	40
Class allowances - Note 4	59,301	47,833
Computer software	15,728	5,123
Conference fees	10,659	7,268
Minor equipment purchases	22,874	48,614
Insurance	6,204	3,492
Licenses and taxes	34,896	64
Materials and supplies	148,258	79,255
Postage, freight, and courier	10,031	7,776
Printing and duplicating	5,839	7,381
Subscriptions	435	485
Telephone	42,785	43,981
Travel	47,892	56,070
Utilities	43,069	36,349
Other	0	0
TOTAL	$ 482,504	$ 374,873

Downie Meena Johnson Gress Holm & Svenkeson
CHARTERED ACCOUNTANTS

AUDITORS' REPORT

To the Board of Trustees
North West Regional College

We have audited the balance sheets of North West Regional College as at June 30, 1991 and the statements of revenue, expenditures and fund balance and changes in fund balance for the year then ended. These financial statements are the responsibility of the College's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the College as at June 30, 1991 and the results of its operations and the changes in fund balances for the year then ended in accordance with the accounting principles as described in Note (1) to the financial statements.

Downie Meena Johnson Gress Holm & Svenkeson

North Battleford, Saskatchewan,
October 10, 1991.

Chartered Accountants.

Downie Meena Johnson Gress Holm & Svenkeson

NORTH WEST REGIONAL COLLEGE

Operating Fund
Statement of Revenue, Expenditures and Fund Balance
for the year ended June 30, 1991

	1991	1990
REVENUE (Schedule 1)		
Saskatchewan Education	$ 2,508,330	$ 2,533,419
Federal government	889,852	685,947
Other	559,530	458,010
	3,957,712	3,677,376
EXPENDITURES (Schedule 2)		
Capital expenditures	66,404	42,476
Contractual and professional	630,560	523,543
Rentals	259,536	220,774
Repairs and maintenance	27,801	19,152
Operating expenses (Schedule 3)	922,104	1,018,424
Personal services	1,966,753	1,732,627
	3,893,458	3,556,996
EXCESS OF REVENUE OVER EXPENDITURES BEFORE TRANSFER	64,254	120,380
TRANSFER TO: APPROPRIATED CAPITAL FUND BALANCE	(57,829)	
EXCESS OF REVENUE OVER EXPENDITURES	6,425	120,380
UNAPPROPRIATED FUND BALANCE, BEGINNING OF YEAR AS PREVIOUSLY REPORTED	210,043	66,275
Adjustment of prior year accounts receivable (Note 7)	(23,388)	
UNAPPROPRIATED FUND BALANCE, BEGINNING OF YEAR AS RESTATED	186,655	66,275
	193,080	186,655
TRANSFER OF UNAPPROPRIATED FUNDS:		
DUE TO CAPITAL FUND	(167,989)	
APPROPRIATED FUND BALANCE	(18,666)	
UNAPPROPRIATED FUND BALANCE, END OF YEAR	$ 6,425	$ 186,655

Downie Meena Johnson Gress Holm & Svenkeson

NORTH WEST REGIONAL COLLEGE

Balance Sheets
June 30, 1991

	1991			1990
	Operating Fund	Capital Fund	Total	Total
ASSETS				
CURRENT				
Cash	$ 106,549		$ 106,549	$ 19,452
Accounts receivable (Note 2)	288,708		288,708	288,629
Prepaid expenses	9,288		9,288	3,516
	404,545		404,545	311,597
DUE FROM OPERATING FUND (Note 3)		$ 225,818	225,818	
CAPITAL ASSETS (Note 4)		356,333	356,333	300,428
LEASEHOLD IMPROVEMENTS		28,313	28,313	18,381
TOTAL ASSETS	$ 404,545	$ 610,464	$ 1,015,009	$ 630,406
LIABILITIES				
CURRENT				
Accounts payable (Note 5)	$ 101,540		$ 101,540	$ 101,919
Accrued liabilities	10,500		10,500	4,500
Current portion of long-term debt (Note 6)	11,447		11,447	6,390
Operating advance	20,346		20,346	
	143,833		143,833	112,809
LONG-TERM DEBT (Note 6)	9,803		9,803	12,133
DUE TO CAPITAL FUND	225,818		225,818	
EQUITY IN CAPITAL ASSETS AND FUND BALANCES				
EQUITY IN CAPITAL FUND ASSETS		$ 384,646	384,646	318,809
APPROPRIATED FUND BALANCE (Note 3)	18,666	225,818	244,484	
UNAPPROPRIATED FUND BALANCE	6,425		6,425	186,655
TOTAL EQUITY AND FUND BALANCES	25,091	610,464	635,555	505,464
TOTAL LIABILITIES, EQUITY AND FUND BALANCE	$ 404,545	$ 610,464	$ 1,015,009	$ 630,406

Approved on Behalf of the Board:

Trustee

Trustee

Downie Meena Johnson Gress Holm & Svenkeson

NORTH WEST REGIONAL COLLEGE

Capital Fund
Statement of Changes in Fund Balance
for the year ended June 30, 1991

	1991	1990
FUND BALANCE, BEGINNING OF YEAR	$ 318,809	$ 277,930
CONTRIBUTIONS FROM OPERATING FUND:		
Current year capital purchases	66,404	42,476
Appropriation for future projects	225,818	
LOSS ON DISPOSAL OF ASSETS	(567)	(1,597)
FUND BALANCE, END OF YEAR	$ 610,464	$ 318,809

Downie Meena Johnson Gress Holm & Svenkeson

NORTH WEST REGIONAL COLLEGE

Notes to Financial Statements
June 30, 1991

1. Significant Accounting Policies

These financial statements have been prepared in accordance with the accounting policies contained in the Regional Colleges Accounting and Reporting Manual, and reflect the following policies:

a) Fund Accounting

[illegible]und is a separate set of accounts provided for each accounting entity established within the accounting system to segregate the transactions of a particular activity. The funds are:

i) Operating Fund

This fund contains the current revenue, expenditures, assets and liabilities pertaining to the general activities of the college. Included in the operating fund are expenditures for the acquisition of assets, the capital leases relating thereto and appropriations for future projects.

ii) Capital Fund

This fund contains the capital assets of the college and equity in the capital assets.

b) Capital Assets

Acquisitions of capital assets and leasehold improvements are treated as an expenditure of the operating fund in the year of acquisition. The college uses a capital fund in order to maintain accountability for those capital assets which cost $200 or more. The fund balance is reduced by the original cost of assets that are disposed of by the college in the year of disposal. In accordance with this stated policy, the college does not charge depreciation on its capital assets.

2. Accounts Receivable

	1991	1990
Government of Canada	$ 155,836	
Saskatchewan Education	106,106	$ 249,416
Other	26,766	39,213
	$ 288,708	$ 288,629

3. Appropriated Fund Balance

This represents appropriations of surplus for future capital fund acquisitions.

Downie Meena Johnson Gress Holm & Svenkeson

NORTH WEST REGIONAL COLLEGE

Notes to Financial Statements
June 30, 1991

4. Capital Assets

	1991	1990
Buildings	$ 18,598	$ 18,048
Furniture and equipment	330,135	274,780
Vehicles	7,600	7,600
	$ 356,333	$ 300,428

5. Accounts Payable

	1991	1990
Government of Canada	$ 14,214	
Saskatchewan Education	46,908	$ 89,533
Other	40,418	12,386
	$ 101,540	$ 101,919

The balance due to Saskatchewan Education and Government of Canada is subject to a review of cost certification by that department.

6. Long-Term Debt

The loans payable are secured by equipment leases for 36 month terms, with purchase option prices of $1 for the equipment to which they relate.

Interest on the lease purchase agreements are at 16.5%.

		1991		1990
	Total	Current Portion	Long-Term Total	Long-Term Total
Roylease	$ 9,117	$ 3,993	$ 5,124	
Roylease	2,963	2,512	451	$ 2,963
Roylease	9,170	4,942	4,228	9,170
	$ 21,250	$ 11,447	$ 9,803	$ 12,133

The long-term debt due over the next two years is as follows:

1992	$ 11,447
1993	9,803

NORTH WEST REGIONAL COLLEGE

Notes to Financial Statements
June 30, 1991

7. Prior Period Adjustment

After finalization of the 1989-90 financial statements it became apparent that $23,388 of expected funding would not be forthcoming. As a result the comparative figures have been adjusted to reflect a decrease in Saskatchewan Education and Federal Government revenues of $12,192 and $11,196 respectively.

The accounts restated and the effect of the restatement are as follows:

	Revised	As Previously Reported	Adjustment
Accounts receivable	$ 288,629	$ 312,017	$ 23,388
Revenue - Saskatchewan Education	2,533,419	2,545,611	12,192
Revenue - Federal Government	685,947	697,143	11,196
Excess of revenue over expenditures before transfers	120,380	143,763	23,388

8. Related Party Transactions

Included in these financial statements are income and expense amounts resulting from routine operating transactions conducted at prevailing market prices with various Saskatchewan Crown - controlled departments, agencies and corporations with which the college is related.

Account balances resulting from these transactions are included in the balance sheet and are settled on normal trade terms. Amounts due to (from) related parties are described separately in the financial statements and the notes thereto.

NORTH WEST REGIONAL COLLEGE

Schedule of Revenue By Function
for the year ended June 30, 1991

Schedule 1

	General Revenue	Programming: Community and Individual	Programming: Adult Basic Education	Programming: Vocational/ Technical	Programming: University	Support Services: Career Services	Support Services: Student Services	1991 Total	1990 Total
Saskatchewan Education									
Administrative recovery	$ 40,479		$ 33,732	$ 20,229				$ 94,440	$ 100,108
Flat grant	671,661							671,661	652,836
Program payments		$ 5,404	758,100	348,534		$ 85,250	$ 398,241	1,595,529	1,593,606
Other					$ 145,700	1,000		146,700	187,069
	712,140	5,404	791,832	368,763	145,700	86,250	398,241	2,508,330	2,533,619
Federal government									
CJS seat purchases		52,460	119,537	86,586				258,583	192,719
CJS projects		432,059		128,977				561,036	426,288
Other		15,611	31,682	22,940				70,233	66,940
	NIL	500,130	151,219	238,503	NIL	NIL	NIL	889,852	685,947
Other									
Administrative recovery	33,681	2,745						36,426	603
Contracts	98,667	5,668						104,335	88,360
Interest and dividends	28,809							28,809	18,202
Rents		275						275	600
Resale items		628	40	2,134			52,825	55,627	38,907
Tuition fees	4,500	100,851	12,866	66,079	115,094	1,255		300,645	289,450
Other	12,576	5,709	14,881	229	38			33,433	21,888
	178,233	115,876	27,787	68,442	115,132	1,255	52,825	559,550	458,010
TOTAL REVENUE	$ 890,373	$ 621,410	$ 970,838	$ 675,708	$ 260,832	$ 87,505	$ 451,066	$ 3,957,732	$ 3,677,576

NORTH WEST REGIONAL COLLEGE

Schedule of Expenditures By Function for the year ended June 30, 1991

Schedule 2

	General Administration			Programming					Support Services			
	Board'	Administrative	Organizational	Community and Individual	Adult Basic Education	Vocational/ Technical	University	Other	Career Services	Student Services	1991 Total	1990 Total
Capital expenditures		$ 48,969	$ 5,019	$ 256		$ 897			$ 801		$ 55,942	$ 47,476
Building capital expenditures			550								550	
Leasehold improvements		9,932									9,932	
Contractual and professional		10,522	55,030	195,528	$ 2,305	294,661	$ 92,728	$ 107			650,861	523,543
Rentals		18,974	28,916	27,579	82,063	61,292	9,251	23,308	8,136		259,537	220,774
Repairs and maintenance		10,565	10,379	3,483	2,508	345	135		385		27,800	19,152
Operating expenses (Schedule 3)	$ 24,617	83,405	96,755	58,115	76,766	69,888	46,756	3,187	10,461	$ 456,156	922,106	1,018,474
Personal services	20,523	283,020	322,767	169,899	800,727	148,513	9,069	4,486	72,278	133,490	1,966,752	1,732,627
TOTAL EXPENDITURES	$ 45,140	$ 465,367	$ 519,436	$ 454,860	$ 964,369	$ 575,576	$ 157,917	$ 29,088	$ 92,061	$ 589,646	$ 3,893,458	$ 3,556,996

NORTH WEST REGIONAL COLLEGE

Schedule of Operating Expenses
for the year ended June 30, 1991

Schedule 3

	1991	1990
Advertising	$ 34,477	$ 21,454
Association fees and dues	8,268	7,234
Bad debts	319	447
Bank charges and interest	4,966	2,127
Computer software	6,312	6,383
Equipment	12,207	4,989
In-service training	24,673	13,187
Insurance	5,487	5,238
Licenses and taxes	10,178	11,227
Materials and supplies	110,310	102,004
Postage, freight and courier	19,790	17,229
Printing and duplicating	14,224	32,704
Resale items	55,419	36,589
Subscriptions	2,311	1,679
Telephone	45,164	41,920
Training allowance	397,528	609,068
Travel	123,922	79,362
Utilities	16,036	5,071
Other	30,513	20,511
	$ 922,104	$ 1,018,423

AUDITOR'S REPORT

To the Board of Directors of Northlands College

We have audited the balance sheet of Northlands College as at June 30, 1991 and the statements of revenue and expenditures and changes in fund balances for the year then ended. These financial statements are the responsibility of the college's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the college as at June 30, 1991 and the results of its operations and the changes in fund balances for the year then ended in accordance with the disclosed basis of accounting described in Note 1 to the Financial Statements.

La Ronge, Saskatchewan

December 12, 1991

Moline & Currie
Chartered Accountants

Per

NORTHLANDS COLLEGE

(Established Under The Regional College Act)

BALANCE SHEET

AS AT JUNE 30, 1991

	1991			1990
	Operating	Capital	Total	Total
Assets				
Current				
Cash	$ 221,576	$ --	$ 221,576	$ 280,140
Accounts Receivable and Programs in Progress	721,505	--	721,505	1,190,801
Investments (Note 2)	416,301	--	416,301	--
Prepaid Expenses	26,062	--	26,062	45,239
	1,385,444	--	1,385,444	1,516,180
Land, Building and Equipment (Note 3)	--	4,201,300	4,201,300	1,390,520
	$1,385,444	$4,201,300	$5,586,744	$2,906,700
Liabilities				
Current				
Due to Bank - Current Account	$ --	$ --	$ --	$ 3,201
Accounts Payable	939,049	--	939,049	978,800
Accountable Advances (Note 4)	30,000	--	30,000	30,000
Deferred Revenue (Note 5)	279,625	--	279,625	394,295
Current Portion of Long-Term Debt	--	96,132	96,132	5,358
Current Portion of Capital Lease	--	5,410	5,410	4,679
	1,248,674	101,542	1,350,216	1,416,333
Long-Term Debt (Note 6)	--	3,142,250	3,142,250	544,262
Obligation Under Capital Lease (Note 7)	--	313,821	313,821	319,231
	1,248,674	3,557,613	4,806,287	2,279,826
Equity and Fund Balances				
Equity in Capital Assets	--	643,687	643,687	516,990
Appropriated Surplus - Building Fund	127,445	--	127,445	350,000
Unappropriated Surplus (Deficit) (Note 8)				
- Contributed Surplus	182,231	--	182,231	182,231
- Operating Surplus (Deficit)	(172,906)	--	(172,906)	(422,347)
	136,770	643,687	780,457	626,874
	$1,385,444	$4,201,300	$5,586,744	$2,906,700

Approved by the Board

Director Director

See Accompanying Notes

NORTHLANDS COLLEGE

STATEMENT OF REVENUE AND EXPENDITURES

FOR THE YEAR ENDED JUNE 30, 1991

	1991	1990
Revenue - Schedule 1		
Saskatchewan Education	$6,004,933	$5,080,029
Federal Government	1,860,720	1,502,006
Other	1,152,332	970,809
	9,017,985	7,552,844
Expenditures - Schedule 2		
Capital Expenditures	209,047	154,354
Contractual and Professional Services	1,968,171	1,991,781
Rentals	691,679	766,501
Repairs and Maintenance	153,069	91,160
Operating Expenses	1,395,921	1,162,833
Personnel Services	4,597,043	3,146,501
	9,014,930	7,313,130
Excess Of Revenue Over Expenditures Before Special Allocation	3,055	239,714
Special Allocation (Note 9)	241,783	--
Excess of Revenue Over Expenditures	$ 244,838	$ 239,714

See Accompanying Notes

NORTHLANDS COLLEGE

STATEMENT OF CHANGES IN FUND BALANCES

FOR THE YEAR ENDED JUNE 30, 1991

	Operating Fund		Capital
	Unappropriated Surplus (Deficit)	Appropriated Surplus (Deficit)	Equity In Capital Assets
Balance - Beginning of Year	$ (240,116)	$ 350,000	$ 516,990
Current Year Excess of Revenue Over Expenditures	244,838	--	--
Amounts Repayable to Cost Certification	(217,952)	--	--
Appropriations and Transfers	222,555	(222,555)	--
Purchase of Capital Assets	--	--	2,848,317
Disposal of Capital Assets	--	--	(37,537)
Proceeds from Long-Term Debt	--	--	(2,708,296)
Repayment of Long-Term Debt	--	--	19,534
Repayment of Capital Lease Obligation	--	--	4,679
Balance - End of Year	$ 9,325	$ 127,445	$ 643,687

See Accompanying Notes

NORTHLANDS COLLEGE

NOTES TO FINANCIAL STATEMENTS

AS AT JUNE 30, 1991

1. Significant Accounting Policies

   a) Basis of Presentation

   These financial statements have been prepared in accordance with generally accepted accounting principles modified where appropriate for educational institutions such as colleges and universities. Significant departures from generally accepted accounting principles are as follows:

   - No provision has been made for depreciation of capital assets.
   - Capital asset acquisitions are expensed in the operating fund in the year of acquisition.
   - Capital assets are recorded and carried at cost within the capital fund until disposed of.

   b) Fund Accounting

   A fund is a separate self-balancing set of accounts provided for each accounting entity established within the accounting system to segregate the transactions of a particular activity. These funds are:

   Operating Fund - This fund contains the current revenue, expenditures, assets and liabilities pertaining to the general activities of the college. Included in the operating fund are expenditures for the acquisition of capital assets and principle repayments on capital loans.

   Capital Fund - This fund contains the capital assets of the college, capital loans payable, obligations under capital lease and equity in capital assets.

   c) Leased Property, Buildings and Equipment

   Property, buildings and equipment taken on lease on terms which transfer substantially all of the benefits and risks of ownership to the college are accounted for as "capital leases", as though an asset had been purchased and a liability incurred.

   d) Deferred Revenue

   Revenues received which are applicable to incomplete programs are deferred until the related expenditures are incurred.

2. Investments are restricted to those securities authorized for investment pursuant to The Department of Finance Act.

NORTHLANDS COLLEGE

NOTES TO FINANCIAL STATEMENTS

AS AT JUNE 30, 1991

3. Land, Buildings and Equipment

	1991	1990
Land	$ 500	$ 500
Buildings and Trailers	3,093,159	364,434
Leasehold Improvements - Administration Building	212,244	167,424
- Shop	327,744	--
Equipment, Furniture and Fixtures	242,653	161,676
Assets Under Capital Lease	325,000	325,000
Construction in Progress - La Ronge Facility	--	371,486
	$4,201,300	$1,390,520

4. Accountable Advances represents funds received for student allowances prior to commencement of the program.

5. Deferred Revenue consists of funds advanced in excess of expenditures made for programs in progress at the end of the fiscal year.

6. Long-Term Debt

	1991	1990
Advance from Saskatchewan Education is repayable in annual principal payments of $5,358 with no interest. Security is provided by a lodgement of title to the property.	$ 5,352	$ 10,710
Loan is repayable to Saskatchewan Property Management Corporation in blended monthly instalments of $37,183 including interest at 11.135% per annum subject to annual adjustment with a maturity date of April 1, 2006. Security is provided by irrevocable assignment of annual grant funding equal to the required monthly instalments to be paid directly to Saskatchewan Property Management Corporation by the Province of Saskatchewan. The college's obligation with regard to this loan is conditional upon the college receiving, and limited to the aggregate amount of, these annual grants.	3,233,030	538,910
	3,238,382	549,620
Less: Principal portion due within one year	96,132	5,358
	$3,142,250	$ 544,262

NORTHLANDS COLLEGE

NOTES TO FINANCIAL STATEMENTS

AS AT JUNE 30, 1991

6. Long-Term Debt - (Continued)

Principal repayments required on long term debt are estimated as follows:

1993	$ 101,415
1994	113,297
1995	126,571
1996	141,399
1997 to Maturity	2,659,568
	$3,142,250

7. Obligation under Capital Lease

The following is a schedule of minimum lease payments under the capital lease expiring December 31, 1999 together with the balance of the obligation:

Year ended June 30,

1992	$ 53,744
1993	53,744
1994	67,044
1995	76,544
1996	76,544
1997 - 1999	267,905
Total minimum lease payments	$ 595,525
Less: Amount representing Interest at 15.5%	276,294
	319,231
Less: Amount due within one year	5,410
	$ 313,821

Interest of $49,065 was expensed in 1991.

8. Operating Fund - Unappropriated Surplus (Deficit)

	1991	1990
Contributed Surplus	$ 182,231	$ 182,231
Operating Surplus (Deficit)	(172,906)	(422,347)
	$ 9,325	$ (240,116)

NORTHLANDS COLLEGE

NOTES TO FINANCIAL STATEMENTS

AS AT JUNE 30, 1991

9. Special Allocation

During the year the college received allocations transferring $241,783 from program funding to administration funding for payment of retroactive pay and reclassification pay arising from the collective bargaining agreement signed April 24, 1990. These expenditures were reflected in the year ended June 30, 1990.

10 Certain 1990 comparative figures have been relcassified to conform with 1991 statement presentation.

Schedule 1

NORTHLANDS COLLEGE

SCHEDULE OF REVENUE BY FUNCTION

YEAR ENDED JUNE 30, 1991

	General Administration Revenue	Programming				Student Support Services	Totals	
		Community & Individual Development	Adult Basic Education	Vocational Technical	University Credit		1991 Total	1990 Total
Saskatchewan Education								
Administration Recovery	$ 295,607	$ --	$ --	$ --	$ --	$ --	$ 295,607	$ 297,300
Flat Grant	1,211,024						1,211,024	962,935
Program Payments	--	180,006	1,747,585	1,475,874	306,436	788,401	4,498,302	3,819,794
Total	1,506,631	180,006	1,747,585	1,475,874	306,436	788,401	6,004,933	5,080,029
Federal Government								
CJS Seat Purchases		--	192,574	483,313			675,887	507,003
CJS Projects		149,711	228,817	556,496			935,024	486,136
Other		--	130,096	119,713			249,809	508,867
Total		149,711	551,487	1,159,522			1,860,720	1,502,006
Other								
Administrative Recovery	220,165	--		--			220,165	283,017
Interest and Dividends	93,885	--		--			93,885	63,524
Rents	322,553	--		--			322,553	169,266
Resale Items	88,234	--		25,563			113,797	35,920
Tuition	--	23,587		49,459			73,046	59,739
Other	328,886	--		--			328,886	359,343
Total	1,053,723	23,587		75,022			1,152,332	970,809
Total Revenue	$2,560,354	$ 353,304	$2,299,072	$2,710,418	$ 306,436	$ 788,401	$9,017,985	$7,552,844

Schedule 2

NORTHLANDS COLLEGE

SCHEDULE OF EXPENDITURES BY FUNCTION

YEAR ENDED JUNE 30, 1991

	General Administration			Programming					Student Support Services	Totals	
	Board	Administrative	Organizational	Community & Individual Development	Adult Basic Education	Vocational Technical	University Credit	Other		1991 Total	1990 Total
Capital Expenditures	$ --	$ 155,496	$ 9,020	$ 1,315	$ 1,930	$ 19,238	$ 19,298	$ --	$ 2,750	$ 209,047	$ 154,354
Contractural and Professional Services	3,797	204,180	--	118,292	163,046	1,346,997	134,445	--	(2,586)	1,968,171	1,991,[illegible]
Rentals	292	41,568	134,033	7,807	108,768	185,271	1,179	--	212,761	691,679	766,[illegible]
Repairs and Maintenance	--	20,335	67,073	232	28,198	19,438	37	--	17,756	153,069	91,[illegible]
Operating - Schedule 3	44,515	462,615	179,786	45,177	247,226	255,996	37,720	1,199	121,687	1,395,921	1,162,833
Personnel Services	27,737	565,251	945,129	52,653	1,249,858	635,848	75,286	801	1,044,480	4,597,043	3,146,501
Total Expenditures	$ 76,341	$1,449,445	$1,335,041	$ 225,476	$1,799,026	$2,462,788	$ 267,965	$ 2,000	$1,396,848	$9,014,930	$7,313,130

NORTHLANDS COLLEGE

Schedule 3

SCHEDULE OF OPERATING EXPENDITURES

FOR THE YEAR ENDED JUNE 30, 1991

	1991	1990
Advertising	$ 32,592	$ 35,734
Association Fees and Dues	8,849	10,748
Bank Charges and Interest (Interst on Long-Term Debt - $139,242)	147,545	13,424
Computer Software	14,580	18,724
Conference Fees	534	6,659
Equipment Purchase	92,893	1,103
Groceries	58,927	46,129
In-Service Training Fees	19,010	15,888
Insurance	54,952	21,286
Licenses and Taxes	--	(1,449)
Materials and Supplies	209,933	198,018
Other	529	(116)
Postage, Freight and Courier	28,494	17,812
Printing and Duplicating	48,556	62,837
Public Relations	13,251	7,996
Resale Items	40,186	31,690
Student Travel	91,282	175,512
Subscriptions	1,166	1,567
Telephone	150,474	109,077
Travel	199,690	260,619
Utilities	182,478	129,575
	$1,395,921	$1,162,833

PARKLAND REGIONAL COLLEGE
AUDITORS' REPORT
1991.

The Members of the Board,
Parkland Regional College,
MELVILLE, Saskatchewan.

We have examined the Operating Fund balance sheet and the Capital Fund balance sheet of the Parkland Regional College as at June 30, 1991 and the statements of revenue and expenditures and changes in fund balances for the year then ended. These financial statements are the responsibility of the Board. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material mistatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the College as at June 30, 1991 and the results of its operations and changes in fund balances for the year then ended in accordance with the accounting policies disclosed in Note 1 to the financial statements.

Skilnick & Partners

SKILNICK & PARTNERS
Chartered Accountants

Melville, Saskatchewan,
September 18, 1991.

STATEMENT 1

PARKLAND REGIONAL COLLEGE
STATEMENT OF REVENUE AND EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 1991.

	1991 TOTAL	1990 TOTAL
REVENUE (Schedule 1)		
Saskatchewan Education	2,683,146	2,397,497
Federal Government	998,636	743,710
Other	398,249	322,606
SUBTOTAL	4,080,031	3,463,813
Yorkton Regional High School - Program surplus (deficit) - (Note 6)	(11,089)	15,994
TOTAL	4,068,942	3,479,807
EXPENDITURES (Schedule 2)		
Capital expenditures (Note 1)	72,014	76,046
Leasehold improvements (Note 2)	13,036	23,658
Contractual and professional services	790,011	781,800
Rentals	173,573	143,583
Repairs and maintenance	15,428	14,925
Operating expenses (Schedule 3)	708,438	657,889
Personal services	2,240,728	1,721,385
TOTAL	4,013,228	3,419,286
EXCESS OF REVENUE OVER EXPENDITURE, BEFORE APPROPRIATION	55,714	60,521
Appropriation to reserve for future capital expenditure	40,000	Nil
EXCESS OF REVENUE OVER EXPENDITURES	15,714	60,521

See Accompanying Notes

PARKLAND REGIONAL COLLEGE

STATEMENT 2

BALANCE SHEET

JUNE 30, 1991.

(Note 3)

	1991 CAPITAL FUND	1991 OPERATING FUND	1991 TOTAL	1990 TOTAL
ASSETS				
CURRENT ASSETS				
Cash		211,510	211,510	208,887
Accounts receivable (Notes 4 & 7)		158,202	158,202	164,692
Goods and services tax receivable		8,344	8,344	Nil
Prepaid expenses		6,908	6,908	9,185
Short-term investments		5	5	5
Advance - Yorkton Regional High School (Note 6)		57,109	57,109	68,198
	Nil	442,078	442,078	450,967
FIXED ASSETS (Notes 1 & 5)	301,288		301,288	266,284
LEASEHOLD IMPROVEMENTS (Note 2)	167,228		167,228	154,192
	468,516	442,078	910,594	871,443
LIABILITIES AND FUND BALANCE				
CURRENT LIABILITIES				
Accounts payable and accrued liabilities		157,312	157,312	187,197
Deferred income (Note 4)		42,251	42,251	76,969
	Nil	199,563	199,563	264,166
TOTAL LIABILITIES	Nil	199,563	199,563	264,166
UNAPPROPRIATED FUND BALANCE (Notes 1 & 8)	468,516	202,515	671,031	607,277
APPROPRIATED FUND BALANCE	Nil	40,000	40,000	Nil
	468,516	242,515	711,031	607,277
	468,516	442,078	910,594	871,443

Approved by the Board:

C. G. Whitmire Director

Director

See Accompanying Notes

STATEMENT 3

PARKLAND REGIONAL COLLEGE
STATEMENT OF CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 1991.

	1991				
	CAPITAL FUND	OPERATING FUND			
		UNAPPROPRIATED	APPROPRIATED	TOTAL	1990 TOTAL
Fund balance, beginning of year	420,476	186,801	Nil	607,277	447,052
Excess of revenue over expenditure		15,714		15,714	60,521
Current transfer from revenue			40,000	40,000	
	420,476	202,515	40,000	662,991	507,573
Purchase of capital assets and leasehold improvements	85,050			85,050	99,704
Disposal of capital assets	(37,010)			(37,010)	Nil
	48,040	Nil	Nil	48,040	99,704
FUND BALANCE, END OF YEAR	468,516	202,515	40,000	711,031	607,277

See Accompanying Notes

PARKLAND REGIONAL COLLEGE

SCHEDULE OF REVENUE BY FUNCTION

FOR THE YEAR ENDED JUNE 30, 1991.

SCHEDULE 1

	GENERAL ADMINISTRATION	PROGRAMMING				SUPPORT SERVICES		TOTALS	
	GENERAL REVENUE	COMMUNITY & INDIVIDUAL DEVELOPMENT	ADULT BASIC EDUCATION	VOCATIONAL TECHNICAL	UNIVERSITY CREDIT	CAREER SERVICES	STUDENT SERVICES	1991 TOTAL	1990 TOTAL
SASKATCHEWAN EDUCATION									
Administrative Recovery	61,766							61,766	35,953
Flat Grant	691,876							691,876	673,302
Program Payments	101,482		685,047	616,498	86,000	78,310	143,191	1,710,528	1,687,462
Other	79,979		52,407		74,900	11,690		218,976	780
TOTAL	935,103	Nil	737,454	616,498	160,900	90,000	143,191	2,683,146	2,397,497
FEDERAL GOVERNMENT									
CJS Seat Purchases	33,910		199,577	86,374				319,861	363,420
CJS Projects	15,954		237,906	424,915				678,775	378,480
Other									1,810
TOTAL	49,864	Nil	437,483	511,289	Nil	Nil	Nil	998,636	743,710
OTHER									
Interest and Dividends	28,679							28,679	23,856
Rents	26,198							26,198	17,096
Resale items	24,690	16,334		6,195				47,219	62,047
Tuition		81,830	11,761	95,075	107,487			296,153	219,607
TOTAL	79,567	98,164	11,761	101,270	107,487	Nil	Nil	398,249	322,606
TOTAL REVENUE	1,064,534	98,164	1,186,698	1,229,057	268,387	90,000	143,191	4,080,031	3,463,813

PARKLAND REGIONAL COLLEGE

SCHEDULE OF EXPENDITURES BY FUNCTION

FOR THE YEAR ENDED JUNE 30, 1991.

SCHEDULE 2

	GENERAL ADMINISTRATION				PROGRAMMING				SUPPORT SERVICES		TOTALS	
	BOARD	ADMINIS-TRATIVE	ORGANIZA-TIONAL	GENERAL REVENUE	COMMUNITY & INDIVIDUAL DEVELOPMENT	ADULT BASIC EDUCATION	VOCATIONAL TECHNICAL	UNIVERSITY CREDIT	CAREER SERVICES	STUDENT SERVICES	1991 TOTAL	1990 TOTAL
Capital Expenditures		62,341	3,454					6,219			72,014	76,046
Leasehold Improvements		13,036									13,036	23,658
Contractual & Professional Services		14,930	9,306		21,582	10,936	618,357	114,900			790,011	781,800
Rentals		19,496	39,860		20,643	33,219	45,959	10,649	3,747		173,573	143,583
Repairs and Maintenance		5,018	10,410								15,428	14,925
Operating (Schedule 3)	24,363	71,366	121,401		22,902	206,496	91,453	9,862	17,404	143,191	708,438	657,889
Personal Services	19,481	182,444	383,658		32,150	993,125	461,695	28,394	139,781		2,240,728	1,721,385
TOTAL EXPENDITURES	43,844	368,631	568,089	Nil	97,277	1,243,776	1,217,464	170,024	160,932	143,191	4,013,228	3,419,286

See Accompanying Notes

PARKLAND REGIONAL COLLEGE
SCHEDULE OF OPERATING EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 1991.

SCHEDULE 3

	1991 TOTAL	1990 TOTAL
Accounting and system computer software	41,262	Nil
Advertising	18,460	18,781
Association fees and dues	13,659	6,757
Bank charges and interest	661	594
Minor equipment purchases	581	4,357
Inservice training fees	10,343	3,351
Insurance	2,915	3,056
Licenses and taxes	Nil	1,276
Materials and supplies	135,586	139,396
Postage, freight and courier	26,181	16,934
Printing and duplicating	32,731	28,003
Subscriptions	717	529
Telephone	44,734	47,821
Travel	96,645	98,642
Utilities	28,291	28,408
NSIM	135,552	120,492
Other	120,120	139,492
TOTAL	708,438	657,889

See Accompanying Notes

PARKLAND REGIONAL COLLEGE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1991.

1. SIGNIFICANT ACCOUNTING POLICIES

These financial statements have been prepared in accordance with the accounting policies contained in the Regional Colleges Accounting and Reporting Manual, and reflect the following policies:

FUND ACCOUNTING:

A fund is a separate self-balancing set of accounts provided for each accounting entity established within the accounting system to segregate the transactions of a particular activity. These funds are:

Operating Fund
This fund contains the current revenue, expenditures, assets and liabilities pertaining to the general activities of the college. Included in the operating fund are expenditures for the acquisition of capital assets.

Capital Fund
This fund contains the capital assets of the college and the equity in the capital assets.

FIXED ASSETS:

Acquisitions of fixed assets are treated as an expenditure of the operating fund in the year of acquisition. The college uses a capital fund in order to maintain accountability for these fixed assets. The fund balance is reduced by the original cost of assets that are disposed of by the college in the year of disposal. In accordance with this stated accounting policy, the college does not charge depreciation on its fixed assets.

2. LEASEHOLD IMPROVEMENTS

Leasehold improvements are accounted for in the same manner as the fixed assets of the college.

3. STATUS OF COLLEGE

The College was established under provisions of The Community Colleges Act, 1973 and continues under provisions of the Regional Colleges Act, 1987.

PARKLAND REGIONAL COLLEGE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1991.

4. RELATED PARTY TRANSACTIONS

The College delivers various training and educational programs with funding provided by the Province of Saskatchewan and the Federal Government of Canada. As at year end the following amounts were receivable or payable from or to the sponsoring government departments.

- Receivable from - Provincial Government	45,015
- Receivable from - Federal Government	105,166
- Payable to Provincial Government - re deferred income	23,255
- Payable to Federal Government - re deferred income	18,996

Included in these financial statements are revenue and expenditure amounts resulting from routine operating transactions conducted at prevailing market prices with various Saskatchewan and Federal Government Controlled departments, agencies and corporations with which the College is related.

Account balances resulting from these transactions are included in the Balance Sheet and are settled on normal trade terms.

5. FIXED ASSETS

Fixed assets are comprised of the following balances:

	1991	1990
Buildings	Nil	Nil
Equipment	301,288	229,274
Vehicles	Nil	37,010
Land	Nil	Nil
	301,288	266,284

6. ADULT EDUCATION AGREEMENT

The College and Yorkton Regional High School are parties to an agreement covering the provision of adult education classes through the facilities of the school. Terms of the agreement provide that course program and administration is the responsibility of the school. Financial responsibility for the program offered is provided by the College supported by funding from Saskatchewan Education. Under the terms of the agreement deficits are the responsiblity of the College.

7. LINE OF CREDIT AGREEMENT

The College has an established line of credit up to 200,000 with the Royal Bank of Canada, Melville, Saskatchewan. Security for advances under the agreement consists of an assignment of grant proceeds due from Saskatchewan Education.

PARKLAND REGIONAL COLLEGE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1991.

8. LEASE AGREEMENTS

The College is obligated under the following lease agreements.

INSTRUCTIONAL FACILITIES:

- Central School, Fort Qu'Appelle, Saskatchewan, under a ten year lease expiring May 31, 1998.

- Burke School, Yorkton Saskatchewan, under a five year lease expiring December 31, 1992.

The above agreements cover use of school buildings and grounds with annual rental at $1. for each school. Terms provide for the College to pay annual operating costs and to be responsible for minor renovations. Each of the agreements contains an option to renew at the end of the initial lease term.

OFFICES:

- Administration office and classrooms in the Town and Country Mall in Melville, Saskatchewan, under a five year lease expiring May 31, 1993. Terms of the lease provide for monthly rental of $3,910, plus additional charges for shared common costs.

- Branch office, Esterhazy, Saskatchewan, under a three year lease expiring July 1, 1993, terms provide for a monthly rental of $330. The lease also provides for a renewal option.

- Branch office, Canora, Saskatchewan, located in the Canora High School under a one year lease expiring August 31, 1992. Terms of the lease provide for annual rental of $600.

- Office and Activity Centre, Abernethy, Saskatchewan, located in the Village office under a one year lease expiring September 30, 1991. Terms of the lease provide for semi-annual rental of $1,800.

EQUIPMENT:

- Xerox Canada covering a photocopier leased until October 28, 1993. Terms of the lease call for quarterly rental payments of $1,602 plus tax.

- Xerox Canada covering a photocopier leased until June 28, 1993. Terms of the lease call for quarterly rental payments of $2,114 plus tax.

- Xerox Canada covering 6 photocopiers leased until September 27, 1992. Terms of the lease call for quarterly rental payments of $815 plus tax.

- International mailing systems - annual lease of postage meter for $350 per annum.

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Gilchrist & Co. Rosetown (306) 882-2227

CERTIFIED MANAGEMENT ACCOUNTANTS

AUDITOR'S REPORT

To the Members of the Board
of the Prairie West Regional College

We have audited the balance sheet of the Prairie West Regional College as at June 30, 1991 and the statements of revenue and expenditures and changes in fund balances for the year then ended. These financial statements are the responsibility of the College's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the College as at June 30, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles as described in Note 1 to the financial statements.

Gilchrist + Co.

Rosetown, Saskatchewan
September 16, 1991

Certified Management Accountants

PRAIRIE WEST REGIONAL COLLEGE

Balance Sheet

June 30, 1991

	1991			1990
	Capital Fund	Operating Fund	Total	Total
Assets				
Current assets:				
Cash	$ 22,256	156,379	178,635	24,156
Accounts receivable	-	109,705	109,705	165,613
Prepaid expenses	-	13,770	13,770	8,750
Due from capital fund	-	7,848	7,848	-
	22,256	287,702	309,958	198,519
Capital assets (note 3)	432,947	-	432,947	353,725
Leasehold improvements (note 2)	6,391	-	6,391	11,366
	$ 461,594	287,702	749,296	563,610
Liabilities and Fund Balance				
Current liabilities:				
Accounts payable and accrued liabilities	$ -	45,968	45,968	107,594
Deferred income	-	-	-	14,000
Bank overdraft	-	-	-	20,159
Due to operating fund	7,848	-	7,848	-
	7,848	45,968	53,816	141,753
Unappropriated fund balance	-	241,734	241,734	43,774
Appropriated fund balance	453,746	-	453,746	378,083
	453,746	241,734	695,480	421,857
	$ 461,594	287,702	749,296	563,610

APPROVED BY THE BOARD:

Gwen Stang Director

Director

PRAIRIE WEST REGIONAL COLLEGE

Statement of Revenue and Expenditures

For the year ended June 30, 1991

		1991	1990
Revenue:			
Saskatchewan Education	$	1,364,633	1,160,590
Federal government		293,234	419,512
Other		451,831	376,432
Total		2,109,698	1,956,534
Expenditures:			
Capital expenditures		85,969	208,460
Leasehold improvements		6,391	-
Contractual and professional services		430,869	575,174
Rentals		180,835	177,846
Repairs and maintenance		13,997	10,787
Operating expenses (Schedule 3)		347,880	355,382
Personal services		845,797	740,417
Total		1,911,738	2,068,066
Excess of revenue over expenditures before appropriation		197,960	(111,532)
Current year appropriation		-	(7,074)
Excess of revenue over expenditures	$	197,960	(118,606)

PRAIRIE WEST REGIONAL COLLEGE

Statement of Changes in Fund Balances

For the year ended June 30, 1991

	1991				1990
		Operating Fund			
	Capital Fund	Unappropriated	Appropriated	Total	Total
Fund balance at beginning of year	$ 378,083	43,774	-	421,857	323,927
Excess of revenue over expenditures (note 4)	1,416	197,960	-	199,376	(117,604)
Current year appropriation	-	-	-	-	7,074
	379,499	241,734	-	621,233	213,397
Purchase of capital assets	92,360	-	-	92,360	208,460
Disposal of capital assets	(18,113)	-	-	(18,113)	-
Fund balance at end of year	$ 453,746	241,734	-	695,480	421,857

PRAIRIE WEST REGIONAL COLLEGE

Notes to the Financial Statements

For the year ended June 30, 1991

1. Significant Accounting Policies

These financial statements have been prepared in accordance with the accounting policies contained in the Regional Colleges Accounting and Reporting Manual, and reflect the following policies:

Fund Accounting:

A fund is a separate self-balancing set of accounts provided for each accounting entity established within the accounting system to segregate the transactions of a particular activity.

These funds are:

Operating Fund

This fund contains the current revenue, expenditures, assets and liabilities pertaining to the general activities of the college. Included in the operating fund are expenditures for the acquisition of capital assets.

Capital Fund

This fund contains the capital assets of the college and the equity in the capital assets.

Capital Assets:

Acquisitions and transfers of capital assets are treated as an expenditure of the operating fund in the year of acquisition and transfer. The college uses a capital fund in order to maintain accountability for these capital assets. The fund balance is reduced by the original cost of assets that are disposed of by the college in the year of disposal. In accordance with this stated accounting policy, the college does not charge depreciation on its capital assets.

2. Leasehold Improvements

Leasehold improvements are accounted for in the same manner as the capital assets of the college.

PRAIRIE WEST REGIONAL COLLEGE

Notes to the Financial Statements

For the year ended June 30, 1991

3. Capital Funds

Capital assets are comprised of the following balances:

		1991	1990
Buildings	$	129,272	126,608
Equipment		270,675	194,117
Vehicles		-	-
		399,947	320,725
Land		33,000	33,000
	$	432,947	353,725

4. Capital Fund Revenue

The excess of revenue over expenditures to the capital fund in the amount of $1,416 consists solely of interest earned on funds held in the capital fund bank account.

PRAIRIE WEST REGIONAL COLLEGE
Schedule of Revenue by Function
For the year ended June 30, 1991

Schedule 1

	General Administration				Programming					Support Services		Totals	
	Board	Administrative	Organizational	General Revenue	Community & Individual Develop.	Adult Basic Education	On-the-Job Training	Vocational Technical	University Credit	Career Services	Student Services	1991	1990
Saskatchewan Education:													
Administrative recovery	$ -	-	-	-	-	25,262	-	37,052	-	-	339	62,653	65,652
Flat grant	-	-	-	611,034	-	-	-	-	-	-	-	611,034	597,081
Program payments	-	-	-	-	-	196,907	-	301,590	-	-	-	498,497	465,521
Other	-	-	-	-	-	64,349	-	-	128,100	-	-	192,449	32,336
Total	-	-	-	611,034	-	286,518	-	338,642	128,100	-	339	1,364,633	1,160,590
Federal Government:													
CJS seat purchases	-	-	-	-	-	18,592	-	106,669	-	-	-	125,261	6,983
CJS projects	-	-	-	-	-	-	-	44,453	-	-	-	44,453	-
Other	-	-	-	-	-	-	123,520	-	-	-	-	123,520	412,529
Total	-	-	-	-	-	18,592	123,520	151,122	-	-	-	293,234	419,512
Other:													
Administrative recovery	-	-	-	-	6,927	-	-	-	-	-	-	6,927	42
Contracts	-	-	-	-	-	999	-	-	-	-	-	999	-
Interest & dividends	-	-	-	10,978	-	-	-	-	-	-	-	10,978	14,494
Rents	-	-	-	17,507	2,810	7,845	22,188	7,842	-	-	-	58,192	48,969
Resale items	-	-	-	-	9,671	-	-	27,222	1,153	773	-	38,819	48,805
Tuition	-	-	-	-	98,694	4,320	5,200	102,695	17,929	-	-	228,838	203,598
Other	-	-	-	106,883	-	-	-	-	195	-	-	107,078	60,524
Total	-	-	-	135,368	118,102	13,164	27,388	137,759	19,277	773	-	451,831	376,432
Total revenue	$ -	-	-	746,402	118,102	318,274	150,908	627,523	147,377	773	339	2,109,698	1,956,534

PRAIRIE WEST REGIONAL COLLEGE
Schedule of Expenditures by Function
For the year ended June 30, 1991

Schedule 2

		General Administration				Programming					Support Services		Totals	
		Board	Administrative	Organizational	General Revenue	Community & Individual Develop.	Adult Basic Education	On-the-Job Training	Vocational Technical	University Credit	Career Services	Student Services	1991	1990
Capital expenditures	$	-	85,969	-	-	-	-	-	-	-	-	-	85,969	208,460
Leasehold improvements		-	6,391	-	-	-	-	-	-	-	-	-	6,391	-
Contractual & professional services		-	6,151	3,903	-	13,365	14,381	71,265	296,354	24,625	825	-	430,869	575,174
Rentals		-	2,658	20,246	-	24,258	27,801	33,916	60,478	2,769	8,709	-	180,835	177,846
Repairs & maintenance		-	-	9,305	-	181	625	-	3,886	-	-	-	13,997	10,787
Operating (Schedule 3)		37,662	30,942	66,847	-	15,991	50,339	22,125	98,057	15,353	10,564	-	347,880	355,382
Personal services		9,557	135,423	272,358	-	41,867	225,824	-	116,147	24,239	20,382	-	845,797	740,417
Total expenditures	$	47,219	267,534	372,659	-	95,662	318,970	127,306	574,922	66,986	40,480	-	1,911,738	2,068,066

PRAIRIE WEST REGIONAL COLLEGE

Schedule of Operating Expenditures

For the year ended June 30, 1991

Schedule 3

		1991	1990
Advertising	$	23,725	33,671
Association fees and dues		7,377	6,020
Bad debts		66	59
Bank charges and interest		148	9
Computer software		10,625	-
Equipment purchases (u. $500)		21,187	5,735
In-service and conference fees		17,009	20,220
Insurance		3,726	4,264
Licenses and taxes		249	249
Materials and supplies		78,596	64,047
Postage, freight and courier		7,573	10,406
Printing and duplicating		12,321	19,896
Resale items		39,328	44,171
Subscriptions		1,131	853
Telephone		24,883	33,993
Travel		33,385	39,425
Utilities		12,015	11,004
Other		54,536	61,360
Total	$	347,880	355,382

Chartered Accountants

Price Waterhouse

September 20, 1991

Auditors' Report

To the Board of Governors of the
Saskatchewan Indian Regional College

We have audited the balance sheet of the Saskatchewan Indian Regional College as at June 30, 1991 and the statements of surplus and operations for the year then ended. These financial statements are the responsibility of the college's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the college as at June 30, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

Price Waterhouse

Chartered Accountants

Saskatchewan Indian Regional College

Balance Sheet

	June 30	
	1991	**1990**
Assets		
Current assets		
Bank	$ 520,522	$ 547,329
Guaranteed investment certificate (Note 3)	192,839	174,256
Accounts receivable (Note 4)	196,536	357,698
Prepaid expenses	29,310	2,713
	939,207	1,081,996
Capital assets (Note 5)	548,231	649,902
	$ 1,487,438	$ 1,731,898
Liabilities		
Current liabilities		
Accounts payable (Note 6)	$ 638,411	$ 635,191
Deferred revenue (Note 7)	249,665	324,949
	888,076	960,140
Equity		
Equity in capital assets (Note 12)	548,231	649,902
Surplus	51,131	121,856
	599,362	771,758
	$ 1,487,438	$ 1,731,898

Approved by the Board ______________ Director ______________ Director

Saskatchewan Indian Regional College

Statement of Surplus

	Year ended June 30 1991	 1990
Unappropriated surplus		
Unappropriated surplus, beginning of year	$ 21,856	$ 73,114
Surplus (deficit) from operations	(70,725)	48,742
	(48,869)	121,856
Transfer from (to) appropriated surplus	70,725	(100,000)
Unappropriated surplus, end of year	21,856	21,856
Appropriated surplus (Note 10)		
Appropriated surplus, beginning of year	100,000	-
Transfer from (to) unappropriated surplus	(70,725)	100,000
Appropriated surplus, end of year	29,275	100,000
Surplus, end of year	$ 51,131	$ 121,856

Saskatchewan Indian Regional College

Statement of Operations

	Schedule	Year ended June 30 1991	1990
Revenue	1		
Institutional training and operations		$ 4,552,742	$ 5,164,361
Special programs		672,205	1,208,532
Band and Canadian Jobs Strategy programs		111,668	13,146
Other		55,020	60,911
		5,391,635	6,446,950
Expenditures	2		
Administration		1,534,619	1,663,475
Courses		3,142,282	3,500,886
Special programs		675,916	1,220,701
Band and Canadian Jobs Strategy programs		109,543	13,146
		5,462,360	6,398,208
Surplus (deficit) from operations		$ (70,725)	$ 48,742

Saskatchewan Indian Regional College

Notes to Financial Statements
June 30, 1991

1. General information

The Saskatchewan Indian Regional College provides technical vocational training to Status Indians in Saskatchewan. Although it was established under the Regional Colleges Act of the Province of Saskatchewan, the college has received no provincial funding in the current or previous fiscal years.

2. Accounting principles and policies

The college's financial statements have been prepared in accordance with generally accepted accounting principles with significant policies as follows:

Capital assets and depreciation
Capital assets are recorded at cost and are purchased out of revenue funds for the year. The college's equity in capital assets results from a double entry made at the time of the purchase of an asset. The purchase is recorded both as an expenditure, affecting the calculation of surplus, and as an asset. The equity in capital assets represents the amount of asset purchases which have been recorded less accumulated depreciation.

The depreciation charges lower the book value of the assets and decrease the equity in capital assets.

Depreciation charges are based on estimated useful lives of the assets and are calculated using the following methods and rates:

Assets (Note 5)	Depreciation method	Rate/Term
Automotive equipment	Declining-balance	30%
Furniture and equipment	Declining-balance	20%
Leasehold improvements	Declining-balance	20%
Computer software	Straight-line	2 years (Note 12)
Skills Growth Fund		
Equipment	Straight-line	5 years
Leasehold improvements	Straight-line	5 years

Upon disposition of an asset, the proceeds are credited to the program or funding agency to which the original purchase was charged. No gain or loss on sale is recorded. The original cost of the asset and accumulated depreciation are removed from the accounts.

Statement of changes in financial position
This statement has not been included on the basis that it does not provide any information additional to that disclosed in the balance sheet and statement of operations.

Deferred revenue
Deferred revenue arises when funding received from various agencies is to be applied against program expenditures made subsequent to the date of the fiscal year end.

Saskatchewan Indian Regional College

Notes to Financial Statements
June 30, 1991

3. Line-of-credit

A guaranteed investment certificate of $192,839 is used as collateral for a line-of-credit which was not used at June 30, 1991.

4. Accounts receivable

Accounts receivable at June 30 consists of the following:

	1991	1990
Health and Welfare Canada	$ 593	$ -
Saskatchewan Indian Training Assessment Group	44,943	213,331
Federation of Saskatchewan Indian Nations, Inc.	15,136	13,516
Advances to districts	89,756	8,750
Miscellaneous	71,734	132,137
Staff advances	6,694	4,170
Saskatchewan Indian Cultural Centre	-	333
Saskatchewan Indian Federated College	-	150
	228,856	372,387
Less: Allowance for doubtful accounts	32,320	14,689
	$ 196,536	$ 357,698

5. Capital assets

Capital assets consist of:

	1991	1990
Automotive equipment	$ 168,935	$ 189,835
Furniture	111,664	111,306
Furniture and fixtures Prince Albert Business College	63,770	62,091
Equipment	964,075	901,396
Leasehold improvements	228,924	225,539
Computer software	48,386	47,543
Equipment - Skills Growth Fund	108,251	345,588
Leasehold improvements - Skills Growth Fund	-	314,427
	1,694,005	2,197,725
Less: Accumulated depreciation (Note 12)	1,145,774	1,547,823
Net book value	$ 548,231	$ 649,902

Saskatchewan Indian Regional College

Notes to Financial Statements
June 30, 1991

6. Accounts payable

Accounts payable at June 30 consists of the following:

	1991	1990
Trade payables and accrued liabilities	$ 628,503	$ 596,437
Federation of Saskatchewan Indian Nations, Inc.	9,908	38,754
	$ 638,411	$ 635,191

7. Deferred revenue

The following program revenues are to be applied against program expenditures made subsequent to June 30, 1991:

	1991	1990
Nursing Summer Student Program		
(Health and Welfare Canada)	$ -	$ 430
Literacy Project		
(Indian and Northern Affairs Canada)	-	37,318
(Minister of State for Literacy)	5,298	-
Road Grader Training		
(Federation of Saskatchewan Indian Nations, Inc.)	-	22,306
Firefighter Training (Indian and Northern Affairs Canada)	30,464	45,000
Entrepreneurship Training (Indian and Northern Affairs Canada)	-	32,793
Interpersonal Communications/School Board Training		
(Indian and Northern Affairs Canada)	14,029	14,279
Operational Funding (Indian and Northern Affairs Canada)	164,583	164,583
Sweetgrass Band Programs	-	8,240
Band Protection Program (Saskatoon District Tribal Council)	5,000	-
Regional Youth Committee/Conference (Health and Welfare Canada)	6,575	-
Indicators Project	2,793	-
National Native Alcohol and Drug Abuse Program (Health and Welfare Canada)	20,923	-
	$ 249,665	$ 324,949

8. Lease obligations

The college has commitments under operating leases as follows:

1992	$ 203,671
1993	74,230
1994	29,149
1995	16,700
	$ 323,750

Saskatchewan Indian Regional College

Notes to Financial Statements
June 30, 1991

9. Related party transactions

Related parties to the college include the Federation of Saskatchewan Indian Nations, Inc. (FSIN) and the Saskatchewan Indian Training Assessment Group (SITAG).

10. Appropriation of surplus

Pursuant to a Board motion during the year ended June 30, 1990, $100,000 of surplus was appropriated to be spent on training course costs. At June 30, 1991, $70,725 had been used. The balance of $29,275 is to be spent on 1991-92 training course costs.

11. Prince Albert Business College fire

On December 27, 1989, the Prince Albert Business College was destroyed by fire.

Insurance proceeds of $20,000 were received during 1991 (1990 - $107,000) and have been included in institutional revenue.

12. Change in accounting policy

During 1991, the college retroactively adopted a two-year straight-line method of depreciating computer software which was previously depreciated on a declining-balance basis at 20% per year. This method was adopted in order to more appropriately reflect equity in capital assets.

As a result of this change, accumulated depreciation as at June 30, 1991 increased and equity in capital assets decreased by $20,845. There was no impact on surplus.

13. Comparative figures

Certain of the 1990 comparative figures have been restated to conform with 1991 financial statement presentation.

Saskatchewan Indian Regional College

Schedule 1 - Revenue

	Schedule	Year ended June 30 1991	1990
Institutional Revenue			
Saskatchewan Indian Training Assessment Group		$ 2,468,853	$ 2,983,209
Indian and Northern Affairs Canada		1,975,000	1,974,996
Administration Costs Recovered		68,854	77,071
Prince Albert Business College			
Student fees		20,035	19,283
Insurance proceeds (Note 11)		20,000	107,000
Tuition fees		-	2,802
		$ 4,552,742	$ 5,164,361
Special programs			
National Native Alcohol and Drug Abuse Program	5	$ 199,397	$ 339,501
Entrepreneurship Training Program	6	32,793	97,747
Firefighter Training	7	110,736	101,096
Interpersonal Communications/School Board Training	8	250	3,350
Diploma Nursing - Summer Student Program	9	37,758	32,181
Guidance Counsellor Training Program	10	5,875	14,259
Regional Youth Committee/Conference	11	49,023	33,217
Literacy Project	12	207,020	152,532
Road Grader Training	13	20,637	6,569
Indicators Project	14	4,207	-
Data Collectors Training	15	4,509	-
Productivity Centre		-	119,748
Systems Maintenance Management		-	137,682
Saskatchewan Indian Veterans Association			
Book Project		-	2,424
General		-	23,846
Challenge Summer Employment Project		-	3,990
Band Management Development		-	47,985
External Evaluation		-	30,000
GED Testing		-	29,700
Community Health Representative Program		-	32,705
		$ 672,205	$ 1,208,532
Band and Canadian Jobs Strategy programs	16	$ 111,668	$ 13,146
Other			
Interest		$ 54,770	$ 58,641
Miscellaneous		250	2,270
		$ 55,020	$ 60,911

Saskatchewan Indian Regional College

Schedule 2 - Expenditures

	Schedule	Year ended June 30 1991	 1990
Administration	3	$ 1,534,619	$ 1,663,475
Courses			
Institutional Program	4	$ 3,095,849	$ 3,433,069
Student allowances		46,433	67,817
		$ 3,142,282	$ 3,500,886
Special programs			
National Native Alcohol and Drug Abuse Program	5	$ 199,397	$ 339,501
Entrepreneurship Training Program	6	37,138	97,747
Firefighter Training	7	110,736	101,096
Interpersonal Communication/School Board Training	8	250	3,350
Diploma Nursing - Summer Student Program	9	37,758	32,181
Guidance Counsellor Training Program	10	5,241	12,201
Regional Youth Committee/Conference	11	49,023	33,217
Literacy Project	12	207,020	152,532
Road Grader Training	13	20,637	6,569
Indicators Project	14	4,207	-
Data Collectors Training	15	4,509	-
Productivity Centre		-	127,618
Systems Maintenance Management		-	137,682
Saskatchewan Indian Veterans Association			
Book Project		-	2,424
General		-	24,754
Challenge Summer Employment Project		-	3,990
Band Management Development		-	47,985
External Evaluation		-	35,493
GED Testing		-	29,656
Community Health Representative Program		-	32,705
		$ 675,916	$ 1,220,701
Band and Canadian Jobs Strategy programs	16	$ 109,543	$ 13,146

Saskatchewan Indian Regional College

Schedule 3 - Administrative Expenditures

	Year ended June 30	
	1991	1990
Contractual services		
Audit and accounting	$ 20,438	$ 19,791
Consultant services	77,384	114,484
Legal	1,191	10,068
	99,013	144,343
Operating		
Advertising	4,000	3,701
Bank charges and interest	5,312	6,114
Business development	20,367	15,598
Equipment rentals and repairs	18,348	16,835
Freight and storage	1,085	1,154
General maintenance and insurance	26,178	27,406
Leasehold improvements	750	4,321
Photocopying and printing	21,357	13,917
Postage	3,087	12,240
Rent - building	132,877	122,186
Telephone and utilities	79,819	94,931
	313,180	318,403
Personnel		
Salaries and benefits	811,865	815,476
Staff training	12,495	24,731
Travel and sustenance	130,438	162,118
Vehicle maintenance	19,119	22,676
	973,917	1,025,001
Supplies		
Furniture, vehicle and equipment purchases	5,836	16,227
Office and educational supplies	22,739	26,841
Subscriptions	2,522	3,640
	31,097	46,708
Other		
Bad debts	17,631	4,361
Board honoraria	44,071	59,220
Board travel	23,313	37,174
Goods and services tax	2,050	-
Miscellaneous	20,105	19,524
Vehicle rent	10,242	8,741
	117,412	129,020
Total administrative expenditures	$ 1,534,619	$ 1,663,475

Saskatchewan Indian Regional College

Schedule 4 - Institutional Program Expenditures

	Year ended June 30	
	1991	**1990**
Administrative charges	$ 107,010	$ 141,901
Advertising	21,013	14,773
Bank charges and interest	241	555
Board honoraria	-	14,423
Board travel	144	11,368
Business development	154	2,338
Classroom supplies and textbooks	101,979	191,413
Computer software	-	4,666
Contractual services	1,367,642	1,019,161
Films and videos	559	3,692
Freight and courier	5,236	3,412
Fuel	16,262	9,795
Furniture	5,238	35,113
General maintenance and janitorial	34,924	39,287
Goods and services tax	2,130	-
Graduation costs	17,198	18,591
Insurance	13,185	17,918
Leasehold improvements	2,635	15,132
Legal fees	150	-
Major tools and equipment	43,873	116,260
Other charges	11,550	18,875
Photocopying	10,084	10,962
Postage	1,885	3,193
Printing and binding	1,495	4,416
Rent		
Equipment and vehicles	70,482	56,630
Grounds and building	253,138	238,797
Repairs - equipment and vehicles	19,162	11,577
Resource persons	48,197	4,253
Salaries and benefits	803,209	1,178,463
Small tools and equipment	9,508	10,005
Staff training	3,980	12,660
Student training	580	6,673
Telephone and utilities	57,756	75,165
Trainee meals and accommodations	4,406	18,576
Training allowances	-	4,704
Travel and sustenance	60,844	118,322
	$ 3,095,849	$ 3,433,069

Saskatchewan Indian Regional College

National Native Alcohol and Drug Abuse Program

Schedule 5 - Statement of Operations

	Year ended June 30 1991	 1990
Revenue		
Health and Welfare Canada	$ 199,397	$ 339,501
Expenditures		
Administration charges	16,545	28,563
Board honoraria	400	5,880
Board travel	-	2,360
Classroom supplies and texts	-	691
Contractual services	43,292	130,326
Freight and courier	10	17
Goods and services tax	346	-
Graduation costs	2,645	-
Other charges	152	100
Printing and binding	95	-
Rent		
Classroom equipment and vehicles	45	30
Grounds and building	1,360	7,617
Resource personnel	750	6,247
Salaries and benefits	18,090	30,786
Staff training	-	2,150
Student training	-	3,412
Trainee meals and accommodations	82,280	63,057
Travel and sustenance	33,387	58,265
	199,397	339,501
Surplus (deficit) for the year	$ -	$ -

Saskatchewan Indian Regional College

Entrepreneurship Training Program

Schedule 6 - Statement of Operations

	Year ended June 30	
	1991	1990
Revenue		
Indian and Northern Affairs Canada	$ 32,793	$ 97,747
Expenditures		
Advertising	962	2,176
Bank charges and interest	67	-
Business development	-	136
Classroom supplies and texts	380	2,781
Contractual services	6,406	38,225
Freight and courier	9	56
Legal	-	850
Photocopying	-	234
Printing and binding	318	557
Rent		
Equipment and vehicles	6,906	1,441
Grounds and building	-	3,990
Salaries and benefits	16,229	28,878
Staff training	175	770
Telephone	22	282
Trainee meals and accommodations	-	258
Travel and sustenance	5,629	17,028
Vehicle repairs	35	85
	37,138	97,747
Surplus (deficit) for the year	$ (4,345)	$ -

Saskatchewan Indian Regional College

Firefighter Training

Schedule 7 - Statement of Operations

	Year ended June 30 1991	 1990
Revenue		
Indian and Northern Affairs Canada	$ 110,736	$ 93,096
Other revenue	-	8,000
	110,736	101,096
Expenditures		
Administration charges	10,083	9,026
Board honoraria	450	-
Board travel	348	-
Classroom supplies and texts	582	773
Contractual services	25,363	49,092
Goods and services tax	12	-
Other charges	500	500
Photocopying	188	-
Rent		
Equipment	-	815
Grounds and buildings	600	825
Vehicles	3,291	1,911
Repairs - equipment and vehicles	220	702
Salaries and benefits	42,575	4,111
Telephone	789	266
Trainee meals and accommodations	12,686	14,737
Travel and sustenance	13,049	18,338
	110,736	101,096
Surplus (deficit) for the year	$ -	$ -

Saskatchewan Indian Regional College

Interpersonal Communications/School Board Training

Schedule 8 - Statement of Operations

	Year ended June 30	
	1991	1990
Revenue		
Indian and Northern Affairs Canada	$ 250	$ 3,350
Expenditures		
Contractual services	-	3,350
Photocopying	250	-
	250	3,350
Surplus (deficit) for the year	$ -	$ -

Saskatchewan Indian Regional College

Diploma Nursing - Summer Student Program

Schedule 9 - Statement of Operations

	Year ended June 30 1991	1990
Revenue		
Health and Welfare Canada	$ 37,758	$ 32,181
Expenses		
Administration	3,709	2,692
Goods and services tax	2	-
Salaries and benefits	33,468	27,874
Travel and sustenance	579	1,615
	37,758	32,181
Surplus (deficit) for the year	$ -	$ -

Saskatchewan Indian Regional College

Guidance Counsellor Training Program

Schedule 10 - Statement of Operations

	Year ended June 30 1991	1990
Revenue		
Tuition fees	$ 5,875	$ 14,259
Expenditures		
Classroom supplies	-	278
Contractual	3,000	3,000
Photocopying	40	-
Rent - classroom	750	-
Salaries and benefits	1,451	2,415
Trainee meals and accommodation	-	6,508
	5,241	12,201
Surplus (deficit) for the year	$ 634	$ 2,058

Saskatchewan Indian Regional College

Regional Youth Committee/Conference

Schedule 11 - Statement of Operations

	Year ended June 30 1991	 1990
Revenue		
Health and Welfare Canada	$ 36,666	$ 28,292
Other revenue	12,357	4,925
	49,023	33,217
Expenditures		
Administration charges	2,753	1,905
Advertising	84	-
Classroom supplies	-	312
Contractual services	12,801	4,130
Freight and courier	10	8
Goods and services tax	54	-
Miscellaneous	1,800	775
Photocopying	99	337
Postage	-	50
Rent		
Equipment	-	72
Grounds and building	-	160
Vehicles	176	323
Resource personnel	1,700	2,877
Telephone	149	325
Trainee meals and accommodations	16,946	14,305
Travel and sustenance	12,451	7,638
	49,023	33,217
Surplus (deficit) for the year	$ -	$ -

Saskatchewan Indian Regional College

Literacy Project

Schedule 12 - Statement of Operations

	Year ended June 30 1991	1990
Revenue		
Indian and Northern Affairs Canada	$ 162,318	$ 92,682
National Literacy Secretariat	44,702	59,850
	207,020	152,532
Expenditures		
Advertising	1,103	-
Board honoraria	150	-
Board travel	140	-
Business development	28	-
Classroom supplies	2,734	25
Contractual services	30,669	6,172
Films/videos	1,794	-
Freight and courier	1,122	1,045
Goods and services tax	(178)	-
Major tools and equipment	1,895	-
Other charges	15	-
Photocopying and printing	17,327	913
Postage	27	-
Rent		
Equipment and vehicles	590	725
Grounds and building	490	980
Salaries and benefits	48,699	63,347
Telephone	116	623
Training - staff	1,103	-
Travel and sustenance	99,196	78,702
	207,020	152,532
Surplus (deficit) for the year	$ -	$ -

Saskatchewan Indian Regional College

Road Grader Training

Schedule 13 - Statement of Operations

	Year ended June 30 1991	1990
Revenue		
Federation of Saskatchewan Indian Nations, Inc.	$ 20,637	$ 6,569
Expenditures		
Administration charges	2,447	-
Classroom supplies	-	621
Contractual services	6,000	-
Goods and services tax	1	-
Salaries and benefits	7,854	2,532
Telephone	301	-
Travel and sustenance	4,034	3,416
	20,637	6,569
Surplus (deficit) for the year	$ -	$ -

Saskatchewan Indian Regional College

Indicators Project

Schedule 14 - Statement of Operations

	Year ended June 30 1991	 1990
Revenue		
Indian and Northern Affairs Canada	$ 4,207	$ -
Expenditures		
Contractual services	438	-
Goods and services tax	4	-
Rent - vehicles and equipment	200	-
Travel and sustenance	3,565	-
	4,207	-
Surplus (deficit) for the year	$ -	$ -

Saskatchewan Indian Regional College

Data Collectors Training

Schedule 15 - Statement of Operations

	Year ended June 30 1991	1990
Revenue		
Federation of Saskatchewan Indian Nations, Inc.	$ 4,509	$ -
Expenditures		
Administration charges	360	-
Contractual services	700	-
Goods and services tax	13	-
Rent		
Equipment	250	-
Grounds and building	1,000	-
Salaries and benefits	1,000	-
Telephone	250	-
Travel and sustenance	936	-
	4,509	-
Surplus (deficit) for the year	$ -	$ -

Saskatchewan Indian Regional College

Band and Canadian Jobs Strategy Programs

Schedule 16 - Statement of Operations

	Year ended June 30 1991	1990
Revenue		
Ocean Man Band - Human Resource Development Project	$ 29,872	$ -
Meadow Lake Bands - Computer Training	64,556	-
Sweetgrass Band		
Land Entitlement	9,000	-
Band Staff Training Program	8,240	1,790
Red Earth Band - Heavy Equipment Operator/Life Skills Program	-	11,356
	111,668	13,146
Expenditures		
Administration charges	-	1,195
Classroom supplies and texts	-	600
Contractual services	13,637	5,350
Freight and courier	9	-
Goods and services tax	61	-
Other charges	1,011	-
Photocopying	416	-
Postage	34	-
Rent - equipment	-	208
Repairs - equipment and vehicles	474	-
Resource personnel	-	2,850
Salaries and benefits	67,330	700
Supplies	666	-
Telephone and utilities	473	200
Travel and sustenance	25,432	2,043
	109,543	13,146
Surplus (deficit) for the year	$ 2,125	$ -

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Deloitte &
Touche

Deloitte & Touche
Chartered Accountants

AUDITORS' REPORT

To the Board of Directors of
Saskatchewan Institute of Applied Science and Technology

We have audited the statement of financial position of Saskatchewan Institute of Applied Science and Technology as at June 30, 1991 and the statement of changes in unappropriated operating fund balance and the statement of changes in trust and endowment fund balance for the year then ended. These financial statements are the responsibility of the Institute's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Institute as at June 30, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

Deloitte & Touche

Chartered Accountants

August 28, 1991

SASKATCHEWAN INSTITUTE OF APPLIED SCIENCE AND TECHNOLOGY
STATEMENT OF FINANCIAL POSITION
as at June 30, 1991

	1991	1990
CURRENT ASSETS		
Cash and short-term investments (Note 3)	$ 6,131,081	$11,038,205
Accounts receivable (Note 4)	4,351,323	3,973,945
Inventories (Note 5)	1,190,927	1,321,633
Prepaid expenses	349,341	321,624
	12,022,672	16,655,407
CAPITAL ASSETS (Note 6)	54,285,485	50,286,173
	$66,308,157	$66,941,580
CURRENT LIABILITIES		
Accounts payable	$ 2,789,911	$ 1,809,034
Salaries and benefits payable	1,986,860	11,601,993
Advances	-	32,450
Unearned revenue (Note 7)	4,466,803	4,801,478
Current portion of obligation under capital leases	655,931	502,926
	9,899,505	18,747,881
OBLIGATION UNDER CAPITAL LEASES (Note 8)	1,174,535	1,125,640
	11,074,040	19,873,521
EQUITY AND FUND BALANCES		
Equity in capital assets (Note 9)	52,455,019	48,657,606
Fund balances		
Operating Fund		
Unappropriated	415,522	(2,898,297)
Appropriated (Note 10)	2,293,561	1,251,038
Trust and Endowment Fund	70,015	57,712
	55,234,117	47,068,059
	$ 66,308,157	$66,941,580

APPROVED ON BEHALF OF THE BOARD OF DIRECTORS

Chairman of the Board

President and Chief Executive Officer

SASKATCHEWAN INSTITUTE OF APPLIED SCIENCE AND TECHNOLOGY
STATEMENT OF CHANGES IN UNAPPROPRIATED OPERATING FUND BALANCE
year ended June 30, 1991

	1991			1990
	General Operations	Ancillary Services	Total Fund	Total Fund
Revenue				
Grants	$ 74,938,845	$ -	$ 74,938,845	$ 71,872,890
Contractual services	22,700,199	2,080	22,702,279	23,858,614
Sales (net of refunds)	1,001,348	4,726,737	5,728,085	5,403,389
Tuition (net of refunds)	6,029,212	-	6,029,212	5,192,239
Investment	926,209	145	926,354	1,662,951
Fees	392,856	1,543	394,399	327,002
Rentals	530,025	300	530,325	511,468
Donations and contributions	19,524	-	19,524	14,267
	106,538,218	4,730,805	111,269,023	108,842,820
Expenditures				
Salaries and employee benefits	63,589,040	819,855	64,408,895	62,615,926
Facilities rental	19,578,953	351	19,579,304	22,261,254
Material and supplies	4,471,431	3,370,173	7,841,604	7,761,230
Contractual services	4,640,347	26,833	4,667,180	4,664,597
Administrative	2,283,045	62,589	2,345,634	3,144,184
Travel	1,759,853	2,604	1,762,457	2,225,210
Equipment rental	756,183	7,214	763,397	768,219
Equipment repair and maintenance	635,293	4,252	639,545	1,037,407
Training allowances	1,044,159	-	1,044,159	993,828
Board	134,685	-	134,685	140,372
Scholarships and fee assistance	31,280	-	31,280	39,948
	98,924,269	4,293,871	103,218,140	105,652,175
Net revenue before capital acquisitions	7,613,949	436,934	8,050,883	3,190,645
Capital acquisitions	3,169,975	5,849	3,175,824	3,326,634
Capital lease payments	518,717	-	518,717	492,575
NET REVENUE (EXPENDITURE)	3,925,257	431,085	4,356,342	(628,564)
Inter-fund transfers	431,085	(431,085)	-	-
CHANGE IN FUND BALANCES FROM OPERATIONS	4,356,342	-	4,356,342	(628,564)
UNAPPROPRIATED OPERATING FUND BALANCE, BEGINNING OF YEAR	(2,898,297)	-	(2,898,297)	(1,989,803)
	1,458,045	-	1,458,045	(2,618,367)
Transfer from appropriated	1,251,038	-	1,251,038	971,108
Current Appropriations (Note 10)	(2,293,561)	-	(2,293,561)	(1,251,038)
UNAPPROPRIATED OPERATING FUND BALANCE, END OF YEAR	$ 415,522	$ -	$ 415,522	$ (2,898,297)

SASKATCHEWAN INSTITUTE OF APPLIED SCIENCE AND TECHNOLOGY
STATEMENT OF CHANGES IN TRUST AND ENDOWMENT FUND BALANCE
year ended June 30, 1991

	1991	1990
Revenue		
Donations and contributions	$ 700,215	$ 757,508
Investment	10,254	14,020
	710,469	771,528
Expenditures		
Administrative	-	230
Scholarships and fee assistance	268,660	248,555
	268,660	248,785
Net revenue before capital acquisitions	441,809	522,743
Capital acquisitions	429,506	493,668
NET REVENUE	12,303	29,075
TRUST AND ENDOWMENT FUND BALANCE, BEGINNING OF YEAR	57,712	28,637
TRUST AND ENDOWMENT FUND BALANCE, END OF YEAR	$ 70,015	$ 57,712

SASKATCHEWAN INSTITUTE OF APPLIED SCIENCE AND TECHNOLOGY
NOTES TO THE FINANCIAL STATEMENTS
year ended June 30, 1991

1. STATUTORY AUTHORITY

Saskatchewan Institute of Applied Science and Technology (SIAST) was established as a public educational corporation by the Legislative Assembly of Saskatchewan in an Act respecting the Saskatchewan Institute of Applied Science and Technology per S. S. 1986 - 1987 c.1-9.1 and O/C 1003/87. (cited as The Institute Act).

SIAST was created from the amalgamation of ten previously separate educational organizations within the Province of Saskatchewan. These include: Regina Plains Community College (Regina), Wascana Institute of Applied Arts and Sciences (Regina), Coteau Range Community College (Moose Jaw), Saskatchewan Technical Institute (Moose Jaw), Saskatoon Regional Community College (Saskatoon), Advanced Technology Training Centre (Saskatoon), Kelsey Institute of Applied Arts and Sciences (Saskatoon), Prince Albert Regional Community College (Prince Albert), Meadow Lake Regional Vocational Centre (Meadow Lake), and Northern Institute of Technology (Prince Albert).

The legislation enacting SIAST provided for the establishment of the corporation through the transfer, at no cost, of all the assets, liabilities and net equity of these ten previously separate organizations.

2. ACCOUNTING POLICIES AND REPORTING PRACTICES

These financial statements have been prepared in accordance with generally accepted accounting principles (GAAP), and include the following significant accounting policies:

Fund accounting

The accounts of SIAST are maintained in accordance with the principles of fund accounting to permit the observation of limitations and restrictions placed on the use of available resources. Under fund accounting, revenue and the related expenditures are accounted for in separate funds in accordance with objectives specified by donors, limitations and restrictions imposed by sources outside of SIAST, and determinations made by the Board of Directors.

For financial statement reporting purposes the Statement of Financial Position combines the assets, liabilities and fund balances of all funds.

SASKATCHEWAN INSTITUTE OF APPLIED SCIENCE AND TECHNOLOGY
NOTES TO THE FINANCIAL STATEMENTS
year ended June 30, 1991

2. ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

Fund accounting (continued)

The Statement of Changes in Unappropriated Operating Fund Balance shows the total revenue and expenditure of SIAST, after elimination of inter-fund transactions. The Operating Fund consists of revenue and expenditure used in the general operations of SIAST and is subdivided between general operations and ancillary services. General operations includes the administration and delivery of educational programs whereas ancillary services involves the resale of goods and services including bookstores, shop stores, food services and vending services.

The Statement of Changes in Trust and Endowment Fund Balance consists of those revenues and expenditures used for projects and purposes stipulated by donors and contributors, including scholarships and bursaries. Non-monetary asset donations are recorded as revenue and capital acquisitions.

Accounts receivable

Receivables are reported net of any provision for doubtful accounts.

Inventories

Inventories consist of merchandise and supplies held for resale and are valued at the lower of cost and net realizable value. Administrative and program supplies, library books and periodicals are not inventoried.

Capital assets

Capital assets are recorded at cost. Proceeds on retirement are recorded, net of disposal costs, as sales revenue in the operating fund. No provision for depreciation of capital assets is recorded as expenditures for capital assets are charged to the appropriate fund in the Statement of Changes in Fund Balances. These expenditures are also reflected on the Statement of Financial Position through corresponding entries to capital assets and equity in capital assets.

Capital leases

SIAST leases computer and other equipment on terms which transfer substantially all benefits and risks of ownership to SIAST. These leases are accounted for as "capital leases", as though an asset had been purchased and a liability incurred. Equity in assets under capital lease is recorded at the time the obligation is paid.

SASKATCHEWAN INSTITUTE OF APPLIED SCIENCE AND TECHNOLOGY
NOTES TO THE FINANCIAL STATEMENTS
year ended June 30, 1991

3. CASH AND SHORT-TERM INVESTMENTS

	1991	1990
Cash	$ 6,118,319	$ 2,027,159
Short-term promissory notes and term deposits	12,762	9,011,046
	$ 6,131,081	$11,038,205

4. ACCOUNTS RECEIVABLE

	1991	1990
Tuition fees	$ 76,139	$ 171,884
Programs delivered	1,129,115	2,398,171
Federal government	2,387,039	775,989
Provincial government	527,943	542,680
Other	231,087	85,221
	$ 4,351,323	$ 3,973,945

5. INVENTORIES

	1991	1990
Bookstores	$ 1,013,135	$ 1,115,351
Food services	67,902	68,161
Shop and service supplies	109,890	138,121
	$ 1,190,927	$ 1,321,633

6. CAPITAL ASSETS

	1991	1990
Furniture and equipment		
Balance, beginning of year	$49,649,693	$46,546,640
Net additions during the year	3,860,963	3,103,053
Balance, end of year	53,510,656	49,649,693
Leasehold improvements		
Balance, beginning of year	636,480	656,020
Net additions during the year	138,349	(19,540)
Balance, end of year	774,829	636,480
Total capital assets	$54,285,485	$50,286,173

Furniture and equipment includes assets under capital leases of $3,019,546 (1990 - $2,298,929).

SASKATCHEWAN INSTITUTE OF APPLIED SCIENCE AND TECHNOLOGY
NOTES TO THE FINANCIAL STATEMENTS
year ended June 30, 1991

7. UNEARNED REVENUE

	1991	1990
Tuition fees	$ 554,841	$ 494,045
Deferred grants	2,526,231	2,674,394
Contractual services	1,354,181	1,586,993
Other	31,550	46,046
	$ 4,466,803	$ 4,801,478

8. OBLIGATION UNDER CAPITAL LEASES

Capital leases pertain to computer and other equipment having various lease termination dates through 1998.

	1991	1990
Balance, beginning of year	$ 1,628,566	$ 1,614,728
Additions during the year	1,825,186	1,111,513
Repayments during the year	(518,717)	(492,575)
Retirements during the year	(1,104,569)	(605,100)
Balance, end of year	$ 1,830,466	$ 1,628,566

Minimum lease payments under the capital leases are as follows:

Year ending June 30, 1992	$ 817,143
1993	664,890
1994	508,001
1995	46,580
1996	46,580
1997	46,580
1998	43,767
Total minimum lease payments	2,173,541
Less amount representing future interest charges	343,075
Net obligation under capital leases	1,830,466
Less current portion	655,931
Long-term portion	$ 1,174,535

Interest expensed during the year amounted to $179,070 (1990 - $141,747).

SASKATCHEWAN INSTITUTE OF APPLIED SCIENCE AND TECHNOLOGY
NOTES TO THE FINANCIAL STATEMENTS
year ended June 30, 1991

9. EQUITY IN CAPITAL ASSETS

	1991	1990
Balance, beginning of year	$48,657,606	$45,531,720
Increase (decrease) during the year		
Equipment acquisitions	3,487,528	3,245,909
Repayment of obligation under capital lease	518,717	492,575
Donated capital assets	429,506	493,668
Retirements of equipment	(638,338)	(1,106,266)
Net increase	3,797,413	3,125,886
Balance, end of year	$52,455,019	$48,657,606

10. APPROPRIATED OPERATING FUND BALANCE

The Board of Directors has approved the following appropriation of the operating fund balance at the end of the year.

	1991	1990
Balance, beginning of year	$ 1,251,038	$ 971,108
Transfer to operating fund	(1,251,038)	(971,108)
	-	-
Appropriations:		
Equipment renewal	808,000	73,267
Facilities	193,000	-
Management information system	147,000	-
Outstanding purchase orders	254,393	655,081
Professional development	395,176	244,566
Program development	495,992	278,124
	2,293,561	1,251,038
Balance, end of year	$ 2,293,561	$ 1,251,038

SASKATCHEWAN INSTITUTE OF APPLIED SCIENCE AND TECHNOLOGY
NOTES TO THE FINANCIAL STATEMENTS
year ended June 30, 1991

11. RELATED PARTIES

SIAST has close operational arrangements with several Province of Saskatchewan organizations which are considered to be related parties.

During the year SIAST recorded grant revenue from the Saskatchewan Provincial Government through the Department of Education for operations and leasing of facilities in the amount of $77,492,955 (1990 - $73,688,103). The Department of Education also funds other institute training on a contractual basis. During the year $7,845,437 (1990 - $8,184,676) was recorded as revenue for these contractual programs.

SIAST leases the majority of its facilities from the Saskatchewan Property Management Corporation, a provincial crown corporation. Expenditures incurred by SIAST during the year for facility rentals amounted to $16,938,310 (1990 - $19,588,355).

Gabriel Dumont Institute (GDI) has entered into a contractual arrangement with SIAST whereby GDI is responsible for implementing a Native Services Division within SIAST. During the year SIAST recorded $345,000 (1990 - $345,000) in provincial grant revenue which was transferred to GDI as reimbursement for Native Services Division costs.

SIAST employees participate in various defined benefit and money purchase type pension plans. The majority of these are managed and administered by the Province of Saskatchewan through the Department of Finance on behalf of SIAST. Employer contributions for money purchase plans are included in expenditures in these financial statements. The Province of Saskatchewan remains responsible for any employer obligations associated with the defined benefit type pension plans.

SIAST uses the services of various other provincial crown corporations and agencies on a normal commercial basis.

12. COMMITMENTS

SIAST has a number of operating lease commitments pertaining to land, buildings and equipment. The majority of land and buildings are leased on a continuing basis from the Saskatchewan Property Management Corporation (SPMC). The remaining land and buildings are leased from private lessors. Equipment is leased from various private lessors.

A summary of these future minimum operating lease payments is as follows:

	Land and Buildings		Equipment
	SPMC	Other Lessors	
1992	$21,142,767	$ 1,627,799	$ 376,603
1993	20,959,124	1,563,653	259,854
1994	20,959,124	1,140,506	171,014
1995	20,752,969	1,140,506	-
1996	20,752,969	1,140,506	-

AUDITORS' REPORT

To The Board of Directors
Southeast Regional College

We have audited the balance sheet of the **SOUTHEAST REGIONAL COLLEGE** as at June 30, 1991 and the statements of revenue and expenditure, and changes in fund balances for the year then ended. These financial statements are the responsibility of the College's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the College as at June 30, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with accounting principles as outlined in note 2.

EJC Dudley & Co

E.J.C. Dudley & Co.
Chartered Accountants

Regina, Saskatchewan
November 13, 1991

SOUTHEAST REGIONAL COLLEGE
Balance Sheet
As at June 30, 1991

Assets

	1991			1990
CURRENT ASSETS	Capital Fund	Operating Fund	Total	Total
Cash	$ -	$ 79,398	$ 79,398	$ 227,742
Cash funded reserves - note 2(d)	390,034	666,288	1,056,322	616,322
Accounts receivable	-	182,524	182,524	152,746
Prepaid expenses	-	10,330	10,330	5,553
Inventory - note 4	-	20,000	20,000	23,772
	390,034	958,540	1,348,574	1,026,135
CAPITAL ASSETS - note 2(b)				
Equipment - note 3	530,353	-	530,353	389,523
Leasehold improve.	17,699	-	17,699	10,096
	548,052	-	548,052	399,619
Total Assets	$ 938,086	$ 958,540	$1,896,626	$1,425,754

LIABILITIES AND FUND BALANCES

	Capital Fund	Operating Fund	Total	Total
CURRENT LIABILITIES				
Accounts payable & accrued liabilities	$ -	$ 126,763	$ 126,763	$ 244,517
Accounts payable, Sask. Education	-	48,571	48,571	37,776
Deferred income	-	4,885	4,885	18,757
	-	180,219	180,219	301,050
FUND BALANCES				
Unappropriated fund balance	548,052	112,033	660,085	508,382
Appropriated fund balance - reserves	390,034	666,288	1,056,322	616,322
	938,086	778,321	1,716,407	1,124,704
Total Liabilities and Fund Balances	$ 938,086	$ 958,540	$1,896,626	$1,425,754

W. Gantlon

Approved on behalf of the Board

The accompanying notes form an integral part of these financial statements.

SOUTHEAST REGIONAL COLLEGE
Statement of Revenue and Expenditure
For the year ended June 30, 1991

	1991	1990
REVENUE		
Saskatchewan Education	$2,407,027	$2,136,213
Federal Government	572,604	479,066
Other	1,126,760	892,686
Total Revenue	4,106,391	3,507,965
EXPENDITURE		
Capital expenditure	140,830	120,215
Capital expenditure - Future Projects, note 2(c)	100,000	290,034
Leasehold improvements	7,603	2,113
Contractual and professional services	1,070,379	993,541
Rentals	319,111	364,856
Repairs and maintenance	14,392	6,900
Operating expenses	698,638	532,664
Personal services	1,412,168	1,221,478
Total Expenditure	3,763,121	3,531,801
Excess (Deficiency) of Revenue Over Expenditure	$ 343,270	($ 23,836)

The accompanying notes form an integral part of these financial statements.

SOUTHEAST REGIONAL COLLEGE
Statement of Changes in Fund Balance
For the year ended June 30, 1991

	1991				1990
	Capital Fund	Unappropriated	Appropriated	Total	Total
Balance, beginning of year	$ 689,653	$ 108,763	$ 326,288	$1,124,704	$ 740,435
Excess (deficiency) of revenues over expenditures	-	343,270	-	343,270	(23,836)
Appropriation to reserve - note 2(c)	-	(340,000)	340,000	-	-
Capital assets purchased	148,433	-	-	148,433	122,328
Capital expenditure - future projects - note 2(c)	100,000	-	-	100,000	290,034
Capital asset disposals	-	-	-	-	(4,257)
Balance, end of year	$ 938,086	$ 112,033	$ 666,288	$1,716,407	$1,124,704

The accompanying notes form an integral part of these financial statements.

SOUTHEAST REGIONAL COLLEGE
Schedule of Revenue By Function
For the year ended June 30, 1991

	General Admin.	Programming				Support Services		Totals	
	General Revenue	Community Individual Development	Adult Basic Education	Vocational Technical	University Credit	Career Services	Student Services	1991	1990
SASKATCHEWAN EDUCATION									
Administration recovery	$ 111,686	$ -	$ -	$ -	$ -	$ 7,062	$ -	$ 118,748	$ 71,010
Flat grant	872,098	-	-	-	-	-	-	872,098	842,273
Program payments	41	-	389,385	635,000	1,827	-	-	1,026,253	1,088,608
Other	96,431	12,424	6,139	-	167,200	-	107,734	389,928	134,322
Total	1,080,256	12,424	395,524	635,000	169,027	7,062	107,734	2,407,027	2,136,213
FEDERAL GOV'T.									
CJS seat purchase	-	370	56,166	176,008	-	-	-	232,544	196,009
CJS projects	2,284	-	303,172	-	-	-	-	305,456	233,886
Admin. recovery	34,604	-	-	-	-	-	-	34,604	22,286
Other	-	-	-	-	-	-	-	-	26,885
Total	36,888	370	359,338	176,008	-	-	-	572,604	479,066
OTHER									
Admin. recovery	119,488	-	-	-	-	15,006	-	134,494	13,575
Contracts	108,167	4,155	989	-	-	9,832	-	123,143	66,703
Interest and dividends	119,466	-	-	-	-	-	-	119,466	92,626
Rental income	13,420	1,635	-	2,799	-	-	-	17,854	94,798
Resale items	11,289	17,248	1,715	50,770	-	-	-	81,022	61,280
Tuition	160	417,896	15,167	132,070	47,705	-	-	612,998	554,236
Other income	30,056	975	637	3,309	2,681	125	-	37,783	9,468
Total	402,046	441,909	18,508	188,948	50,386	24,963	-	1,126,760	892,686
Total Revenue	$1,519,190	$ 454,703	$ 773,370	$ 999,956	$ 219,413	$ 32,025	$ 107,734	$4,106,391	$3,507,965

SOUTHEAST REGIONAL COLLEGE
Schedule of Expenditure By Function
For the year ended June 30, 1991

	General Administration			Programming				Support Services		Totals	
	Board	Admin-istration	Organ-ization	Community Individual Develop.	Adult Basic Education	Vocational Technical	University Credit	Career Services	Student Services	1991	1992
Capital expenditures	$ -	$ 37,788	$ 67,415	$ -	$ 1,004	$ 15,391	$ 17,510	$ 1,722	$ -	$ 140,830	$ 120,215
Leasehold improvements	-	-	7,603	-	-	-	-	-	-	7,603	2,113
Contractual and professional services	1,630	41,243	6,975	246,876	53,444	644,324	73,822	2,065	-	1,070,379	993,541
Rental	1,631	31,467	54,104	20,805	56,810	130,241	16,398	7,655	-	319,111	364,856
Repairs and maintenance	-	7,017	5,270	186	1,057	455	234	173	-	14,392	6,900
Operating - page 7	26,673	97,671	124,638	75,760	73,607	135,287	36,630	13,936	114,436	698,638	532,664
Personal services	15,701	232,791	365,647	17,614	523,237	86,226	76,467	94,485	-	1,412,168	1,221,478
Total Expenditures By Function	$ 45,635	$ 447,977	$ 631,652	$ 361,241	$ 709,159	$1,011,924	$ 221,061	$ 120,036	$ 114,436	3,663,121	3,241,767
Capital Expenditures Future Projects - note 2(b)										100,000	290,034
										$3,763,121	$3,531,801

SOUTHEAST REGIONAL COLLEGE
Schedule of Operating Expenditure
For the year ended June 30, 1991

	1991	1990
Advertising	$ 69,305	$ 38,098
Association fees and dues	8,521	8,688
Bank charges and interest	565	132
Computer software	14,224	20,320
Small equipment purchases	10,602	3,552
Inservice and conference fees	9,433	23,830
Insurance	4,267	4,218
Licenses and taxes	3,412	4,781
Materials and supplies	85,229	60,056
Postage, freight and courier	33,969	24,662
Printing and duplicating	4,213	5,714
Resale items	91,009	56,131
Subscriptions	1,595	1,217
Telephone	91,138	64,947
Travel	100,295	94,603
Utilities	18,416	15,831
Student allowance	105,862	98,036
Other	46,583	7,848
	$698,638	$532,664

SOUTHEAST REGIONAL COLLEGE
Notes to the Financial Statements
June 30, 1991

1. **GENERAL INFORMATION**

The Southeast Regional College was established on January 18, 1975 as a corporate entity as the South East Region Community College Board. On March 14, 1988, the College was renamed the Southeast Regional College and functions in accordance with the Regional Colleges Act.

The College's objectives are to promote the social, economic and cultural development of South East Saskatchewan by facilitating learning options and participating in community groups.

2. **SIGNIFICANT ACCOUNTING POLICIES**

These financial statements have been prepared in accordance with the accounting policies contained in the Regional Colleges Accounting and Reporting Manual and reflect the following principles:

a) **Fund Accounting**

A fund is a separate self-balancing set of accounts for each accounting entity established within the accounting system to segregate the transactions of a particular activity. These funds are:

Operating Fund

This fund contains the current revenue, expenditures, assets and liabilities pertaining to the general activities of the college. Included in the operating fund are expenditures for the acquisition of capital assets.

Capital Fund

This fund contains the capital assets of the college and the equity in capital assets. The college capitalizes assets valued at amounts greater than $500.

b) **Capital Assets**

Acquisitions of capital assets are treated as an expenditure of the operating fund in the year of acquisition. The college uses a capital fund in order to maintain accountability for these capital assets. The fund balance is reduced by the original cost of the assets that are disposed of by the college in the year of disposal. In accordance with this stated accounting policy, the college does not charge depreciation on it's capital assets.

SOUTHEAST REGIONAL COLLEGE
Notes to the Financial Statements
June 30, 1991

c) The college also records reserves for future capital expenditures. This amount is shown as an expenditure for future projects in the operating fund, with the applicable cash appropriated to the capital fund. When the future asset is acquired, the capital fund bank balance is reduced and capital assets balance is increased. Separate note disclosure of the acquisition is made in the statement of changes in fund balances for the amount. The reserves for future expenditure are designated by the Board and are included in the capital fund appropriated fund balance. The reserves are comprised of the following:

Equipment and Furnishings Fund	$ 72,508
Computer Enhancement Fund	172,508
Facility Enhancement Fund	145,018
Total	$390,034

The Capital Expenditures - Future Projects is charged in total as the allocations by expenditure function have not been determined at this time.

d) Funded Reserves

These are appropriations of surplus set aside at Board discretion for the specific purposes relating to future operations. The reserves are as follows:

Program Development Reserve	$626,288
Management Education Reserve	40,000
	$666,288

i) Program Development Reserve

The program development reserve is to be used for the development of existing and future programs to be offered by the college.

ii) Management Education Reserve

This reserve is to be used for the professional development of management personnel.

3. **EQUIPMENT**

Equipment is comprised of the following balances:

	1991	1990
Office equipment	$310,210	$252,122
Computer equipment	220,143	137,401
Total Cost	$530,353	$389,523

4. **INVENTORY**

Inventory is valued at cost.

SOUTHEAST REGIONAL COLLEGE
Notes to the Financial Statements
June 30, 1991

5. **RELATED PARTY TRANSACTIONS**

Included in these financial statements are expense and revenue amounts resulting from routine operating transactions conducted at prevailing market prices with various Crown controlled departments, agencies and corporations with which the College is related.

Account balances resulting from these transactions are included in the statement of revenue and expenditure and are settled on normal trade terms.

Other amounts due to related parties are described separately in the financial statements and the notes thereto.

6. **RESTATED AMOUNTS**

Certain of the balance sheet comparative figures have been restated to conform to the current year presentation. This restatement has reduced the working capital ratio from 4.86/1 to 3.40/1. The restatement has no effect on the excess of revenue over expenditure.

7. **SUBSEQUENT EVENTS**

In August 1991, the Southeast Regional College relocated its head office to the Souris Valley campus in Weyburn, Saskatchewan.

8. **COMMITMENTS**

At June 30, 1991, the Southeast Regional College was committed to purchase $53,192 of computers.

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the statement of financial position of The University of Regina as at April 30, 1991 and the statements of changes in fund balances and equity in fixed assets for the year then ended. These financial statements are the responsibility of the University's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the University as at April 30, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting policies disclosed in Note 1 to the financial statements.

W.K. Strelioff

Regina, Saskatchewan
July 26, 1991

W. K. Strelioff, C.A.
Provincial Auditor

UNIVERSITY OF REGINA

NOTES TO FINANCIAL STATEMENTS

APRIL 30, 1991

1. Summary of Significant Accounting Policies and Reporting Practices

(a) General

The statements have been prepared in accordance with the "Guide to Accounting Principles, Practices and Standards of Disclosure for Universities and Colleges of Canada" approved by the Canadian Association of University Business Officers (CAUBO) and commended for use by the Association of Universities and Colleges of Canada to its members.

(b) Fixed Assets

The Guide indicates that fixed assets should be capitalized, depreciation should not be recorded, and donated assets should be recorded at their fair market value.

Expenditures for sites and improvements, buildings, furnishings and equipment, and library holdings are recorded as assets (at cost) on the Statement of Financial Position with a corresponding entry to Equity in Fixed Assets.

Donated assets are reported at fair market value when acquired by the University.

The furnishings and equipment policy assumes a useful life of nine years (eight years plus the current year). Therefore, items recorded as assets nine years previously are removed from the asset account and Equity in Fixed Asset account. Disposals or withdrawals (superseded, poor condition, irrelevancy, lost and stolen) of library holdings are calculated at 3/4 of one percent of the net capitalized value of library holdings at the end of the preceding year.

Buildings, sites and improvements are permanent in nature and therefore dispositions will not normally occur.

(c) Depreciation Expense

An exception to the Guide remains to permit the University's desired reporting practice for Ancillary Enterprises. Depreciation expense (1991 - $199,952; 1990 - $153,056) is charged on fixed assets related to the Ancillary Enterprises Fund only. It is included in ancillary expenditures in the Statement of Changes in Fund Balances.

(d) Fund Accounting

The accounts of the University are maintained in accordance with the principles of "fund accounting" to permit the observation of limitations and restrictions placed on the use of available resources. Under fund accounting, resources are classified for accounting and reporting purposes into funds in accordance with specified activities or objectives. Separate accounts are maintained for the Capital Fund, Trust and Endowment Funds and Operating Fund. The Operating Fund is further classified as General Operating, Ancillary Enterprises, Research, Sundry Projects, and Student Assistance. The Trust and Endowment Funds are further classified into Expendable and Non-expendable. Expendable fund balances may be used in their entirety within the restrictions established by the provider of the funds. Non-expendable fund balances represent a revenue generating source. Restrictions placed on the fund by the original provider preclude the original fund balance from being spent.

(e) Ancillary Enterprises

The University operates five Ancillary Enterprises:
Bookstore, College West Residence, Duplicating Services, Food Services and Parking.

Ancillary Enterprises operate on a fee-for-service basis and must be self funding. Charges to departments and related organizations are excluded from the expenses of the department and from the revenue of the Ancillary Enterprise. Instead, they are included in interfund transfers on the Statement of Changes in Fund Balances.

(f) Investments

i) Fixed income securities (bonds) are recorded at par value. Any discount or premium is included in revenue in the year of purchase.

ii) Shares of stock acquired by purchase are recorded at cost. Shares of stock acquired other than by purchase are recorded at their market value on the date of acquisition.

iii) Sentinels (stripped bonds) and coupons are recorded at par value less unamortized discount. The related discounts are amortized into income over the period to maturity.

iv) Gains or losses on disposal are recorded in the year of disposal.

(g) Accrual Accounting

The University utilizes the accrual basis of accounting for additions to, and deductions from, fund balances except that vacation pay is not accrued.

(h) Inventories

Inventories are valued at the lower of cost and net realizable value which is principally determined by the first in, first out method. Year end inventories are detailed below.

Department	April 30, 1991	April 30, 1990
Bookstore	993,119	862,072
Physical Plant	279,737	305,166
Science Stores and Shops	98,971	104,902
Duplicating Services	66,468	64,108
Food Services	50,908	59,919
Art Gallery Shop	0	26,933
Post Office	4,773	5,676
Computing Services	212,712	128,513
	$1,706,688	1,557,289

(i) Interfund Transfers

Interfund charges to departments are excluded from the expenses of departments and ancillary revenues. They are classified as "interfund transfers" on the Statement of Changes in Fund Balances.

(j) Appropriations

In 1990-91, The University implemented a general operating budget program approved by the Board of Governors which allows budget units to carry forward unexpended funds into the subsequent fiscal year. In addition The University has established appropriations for future expenditures relating to prior unfunded budget carryovers.

2. Operating and Capital Funding

(a) Operating Grants

The Department of Education provided the University with operating grants totalling $45,179,290 (1990 - $43,309,800).

(b) Capital Project Financing Arrangements

Funding for capital projects is arranged through agreements with the Saskatchewan Property Management Corporation (SPMC) and the Department of Education. Under the terms of the agreement, the repayment requirements of the obligation and the interest rate applicable to the funding received are determined from time to time by the Minister of Finance. The agreement states that the obligation of the University is limited to an amount equal to the funds received from the Department of Education for this repayment purpose and also provides for the repayment of these funds by the Department directly to SPMC on behalf of the University. Due to the nature of this arrangement, no liability is recorded in the financial statements of the University. Loan proceeds from SPMC are recorded as capital grants in the year in which they are received/receivable.

The balance of loans outstanding including accrued interest with respect to this financing arrangement at April 30, 1991 was $21,402,986 (April 30, 1990 - $19,783,837).

3. Long Term Liability

A 7 1/4% debenture for $2,080,000 was issued to the Canada Mortgage and Housing Corporation for the construction of the College West Residence Building. The debenture is repayable in equal semi-annual payments over 50 years. A total repayment of $155,210 of blended principal and interest is required each year commencing June 30, 1975 and maturing December 31, 2024. This payment is provided for as a charge to College West Residence Operations. Issue of the debenture was authorized by the Lieutenant Governor in Council under Order in Council No. 871/75.

Following are details of the payments required for the next five fiscal years.

	Interest	Principal	Total
1991-92	141,178	14,032	155,210
1992-93	140,142	15,068	155,210
1993-94	139,030	16,180	155,210
1994-95	137,835	17,375	155,210
1995-96	136,553	18,657	155,210

4. Statutory Obligation

On April 1, 1962, the Wascana Centre Authority was constituted a body corporate under the Wascana Centre Act. The government of Saskatchewan, the City of Regina and the University were named as participating parties. Under this Act, the University is responsible for an annual payment to the Authority equivalent in amount to fifteen percent of the amount assessed by the City of Regina through a levy of 1.55 mills. This payment covers the University's share of the administrative and other costs of the Authority including landscape construction which may be performed on land under the jurisdiction of the Authority. Furthermore, the University has an obligation to the Authority for the cost of landscape construction and landscape maintenance performed on University owned land. Following is information regarding payments made to the Authority as prescribed by the Act during 1990-1991:

Operating Fund:	
Maintenance - Authority Land	$182,790
Maintenance - University Land	399,660
	582,450
Capital Fund: Construction	56,400
	$638,850

5. Pension Plans

The University is responsible for the administration of two pension plans, the Non-Academic Pension Plan and the Pension Plan for the Academic and Administrative Employees of the University of Regina. Actuarial valuations are completed regularly as prescribed by statute and any unfunded pension plan liabilities are the responsibility of the University.

The Pension Plan for the Academic and Administrative Employees of The University of Regina is a defined benefit final average pension plan. An actuarial valuation performed on this plan as at December 31, 1989 indicated that, using the accrued benefit actuarial cost method, the present value of accumulated benefits resulting from services provided to the valuation date was $86,964,117. This amount less assets of $92,887,542 based on market values, resulted in an actuarial surplus of $5,923,425 at December 31, 1989.

The University of Regina Non-Academic Pension Plan is also a defined benefit final average Pension plan. An actuarial valuation performed on this Plan as at January 1, 1990 indicated that, using the accrued benefit actuarial cost method, the present value of accumulated benefits resulting from services provided to the valuation date was $14,716,615. This amount less assets of $17,865,777 based on book values partially adjusted for market values, resulted in an actuarial surplus of $3,149,162 at January 1, 1990.

The University records as pension expense its contributions to the Pension Funds which are in amounts that have been recommended by the actuaries.

6. Comparative Information

Certain comparative figures have been restated to conform with the current year's financial statement presentation.

7. Subsequent Event

As at April 30, 1991, the University had a contingent gain resulting from litigation regarding faulty design and construction of the gymnasium roof. The court awarded damages of $850,000 which were received in August, 1991 and credited to miscellaneous income.

UNIVERSITY OF REGINA
STATEMENT OF FINANCIAL POSITION
AS AT APRIL 30, 1991
(With comparative figures as at April 30, 1990)

STATEMENT 1

	1991	1990
Assets		
Cash less bank overdraft and outstanding cheques	$	$ 559,597
Receivables:		
General	3,286,249	2,314,511
Research and Special Accounts	31,791	39,888
Accrued Interest	174,916	168,562
Loans	120,135	97,769
Prepaid Expenses	210,210	203,603
Inventories (Note 1(h))	1,706,688	1,557,289
Investments (Note 1(f)) (Market value 1991 - $9,528,003 Market value 1990 - $8,444,896)	9,577,244	8,741,945
	15,107,233	13,683,164
Fixed Assets: (Notes 1(b),1(c))		
Buildings	77,472,228	65,847,523
Sites and improvements	5,757,699	5,446,773
Furnishings and equipment	25,018,025	23,281,804
Library holdings	21,313,375	19,476,760
Parking lot development	1,378,696	1,220,096
	130,940,023	115,272,956
	$ 146,047,256	$ 128,956,120
Liabilities, Fund Balances and Equity		
Bank overdraft less cash and outstanding cheques	$ 1,353,220	$
Accounts payable	6,088,386	4,823,633
Bank loan	9,709,893	6,966,[illegible]
Deferred income	267,202	155,49[illegible]
Debenture payable (Note 3)	1,950,726	1,963,794
	19,369,427	13,909,818
Fund Balances: (Statement 2) (Note 1(d))		
General operating - unappropriated	(6,405,311)	(6,511,148)
Ancillary Enterprises	3,218,181	2,626,364
Capital	(12,843,436)	(7,098,118)
Trust and Endowment		
Expendable	5,056,563	5,680,733
Non-expendable	4,853,933	3,619,759
Research, sundry projects and student assistance	4,726,191	4,704,062
	(1,393,879)	3,021,652
General operating - appropriated (Note 1(j))	814,182	155,902
	(579,697)	3,177,554
Equity in fixed assets (Statement 3)	127,257,526	111,868,748
	$ 146,047,256	$ 128,956,120

On Behalf of the Board of Governors

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(See accompanying notes to financial statements)

UNIVERSITY OF REGINA
STATEMENT OF CHANGES IN FUND BALANCES
FOR THE YEAR ENDED APRIL 30, 1991
(With comparative figures for the year ended April 30, 1990)

STATEMENT 2

	Operating Fund					Capital Fund	Trust and Endowment Fund			
	General Operating	Ancillary Enterprises	Research	Sundry Projects	Student Assistance		Expendable	Non-Expendable	Total 1991	Total 1990
Additions										
Provincial Government Grants	$ 45,179,290		442,321	486,000		56,400			46,164,011	43,843,182
Financing from Saskatchewan Property Management Corp.						7,146,000			7,146,000	6,143,000
Student academic fees	11,905,860								11,905,860	10,415,745
Investment income	330,647			18,796		81,320	997,411	5,410	1,433,564	1,679,867
Contributions and donations			2,769,694	4,324,847	1,631,350	357,983	425,199	166,507	9,675,580	9,938,561
Miscellaneous income	465,225					1,422,894			1,888,119	469,56
Ancillary Enterprises Income		6,107,989							6,107,989	5,442,07
	57,881,022	6,107,989	3,212,015	4,829,643	1,631,350	9,064,597	1,422,610	171,917	84,321,143	77,932,012
Deductions										
Instruction and public service	43,306,163								43,306,163	41,098,992
Administration	4,315,249					1,568,577	875,502	941	6,760,269	4,863,823
Physical Plant	7,453,750								7,453,750	7,238,901
Student and miscellaneous services	1,626,446								1,626,446	718,347
Research, sundry projects, and student assistance			3,236,976	4,479,501	1,575,156				9,291,633	8,944,356
Ancillary Enterprises Expenditures		6,412,483							6,412,483	6,016,401
Sites and improvements						310,925			310,925	628,114
Buildings						11,624,706			11,624,706	13,863,182
Equipment						1,028,729			1,028,729	1,627,217
Grants and awards							106,552	1,528	108,080	137,424
Debt repayment		155,210							155,210	158,210
	56,701,608	6,567,693	3,236,976	4,479,501	1,575,156	14,532,937	982,054	2,469	88,078,394	85,193,067
Increase (Decrease) to Fund Balances before Interfund Transfers	1,179,414	(459,704)	(24,961)	350,142	56,194	(5,468,340)	440,556	169,448	(3,757,251)	(7,261,055)
Interfund transfers	(415,297)	1,051,521	(71,843)	(287,403)		(276,978)	(1,064,726)	1,064,726		
Net additions (deductions) before appropriations	764,117	591,817	(96,804)	62,739	56,194	(5,745,318)	(624,170)	1,234,174	(3,757,251)	(7,261,055)
Appropriations for insurance reserve and unexpended accountable professional expense accounts and carryforwards	658,280								658,280	85,902
Net additions (deductions) after appropriations	105,837	591,817	(96,804)	62,739	56,194	(5,745,318)	(624,170)	1,234,174	(4,415,531)	(7,346,957)
Fund balances beginning of year	(6,511,148)	2,626,364	1,338,444	3,233,677	131,941	(7,098,118)	5,680,733	3,619,759	3,021,652	10,368,609
Fund balances end of year	$ (6,405,311)	3,218,181	1,241,640	3,296,416	188,135	(12,843,436)	5,056,563	4,853,933	(1,393,879)	3,021,652

(See accompanying notes to financial statements)

STATEMENT 3

UNIVERSITY OF REGINA
STATEMENT OF EQUITY IN FIXED ASSETS
FOR THE YEAR ENDED APRIL 30, 1991
(With comparative figures for the year ended April 30, 1990)

	1991	1990
Additions		
Expenditures on fixed assets:		
Sites and improvements	$ 310,925	$ 528,114
Buildings	11,624,706	13,863,182
Equipment	2,815,464	4,084,579
Library acquisitions	1,982,691	2,247,567
Repayment principal - C.M.H.C. Debenture	13,068	12,170
	16,746,854	20,735,612
Reductions		
Write down of fixed assets:		
Equipment	1,212,000	768,000
Library holdings	146,076	130,195
	1,358,076	898,195
Balance beginning of year	111,868,748	92,031,331
Balance end of year	$ 127,257,526	$ 111,868,748

(See accompanying notes to financial statements)

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the combined balance sheet of The University of Saskatchewan as at April 30, 1991 and the statements of changes in appropriated-allocated fund balances, changes in appropriated-unallocated and restricted fund balances, changes in endowment principal fund balance, and changes in equity in plant assets for the year then ended. These financial statements are the responsibility of the university's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the university as at April 30, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles disclosed in Note 1 to the financial statements.

W.K. Strelioff

Regina, Saskatchewan
August 29, 1991

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

THE UNIVERSITY OF SASKATCHEWAN
Combined Balance Sheet
As at April 30, 1991
(thousands of dollars)

ASSETS	1991	1990
Cash and short term investments	$ 79,795	$ 66,135
Accrued interest receivable	2,137	1,875
Accounts and loans receivable	11,611	12,119
Inventories (Note 1 (e))	5,126	4,855
Prepaid expenses (Note 1 (f))	1,583	1,641
Deferred costs (Note 1 (g))	1,765	842
Long term receivable (Note 8)	305	705
Long term investments (market value - $34,586; 1990 - $25,600) (Note 1 (h))	32,965	26,612
Long term disability trust fund (Note 2 (b))	5,007	4,302
Investment in subsidiary companies (Note 1 (i))	1,405	1,715
Other assets	531	416
Plant assets (Note 1 (j))		
Land and site improvements	23,459	21,559
Buildings	292,130	269,534
Equipment and furnishings	113,261	102,817
Library holdings	42,339	38,397
	$613,219	$553,544

LIABILITIES AND FUND BALANCES	1991	1990
Accounts payable and accrued liabilities	$ 13,799	$ 16,756
Accounts payable for contractors holdbacks	214	2,157
Unearned fees and other deferred revenue	750	574
Funds held for other agencies	66	(54)
Long term disability trust fund - disability claims liability (Note 2 (b), 5))	3,249	2,695
Long term debt (Note 3)	3,863	4,086
Fund balances		
Appropriated		
Allocated		
General operating (Statement 2)	10,523	8,686
Ancillary enterprises (Statement 2)	751	832
Capital (Statement 2)	10,962	
Unallocated		
Ancillary enterprises (Statement 3)	5,105	5,105
Capital (Statement 3)	1,402	330
Long term disability trust fund (Note 2 (b))	1,665	1,552
Restricted (Statement 3)		
Sponsored research	14,548	12,056
Specific purpose and trust	56,480	50,803
Non-expendable (Statement 4)		
Endowment principal fund balance	21,836	18,427
Equity in plant assets (Statement 5)	466,876	428,220
Equity in subsidiary companies (Note 1 (i))	1,032	1,361
	$613,219	$553,544

The accompanying notes form an integral part of these Financial Statements.

Approved by the Board of Governors

Chairman, Board of Governors

Vice-President (Administration)

Statement 2

THE UNIVERSITY OF SASKATCHEWAN
Statement of Changes in Appropriated-Allocated Fund Balances
For the Year Ended April 30, 1991
(thousands of dollars)

	General Operating		Ancillary Enterprises		Capital	
	1991	1990	1991	1990	1991	1990
Fund balance, beginning of year	$ 8,684	$ 5,729	$ 832	$ 838	$	$ 3,362
Released from prior year's appropriation (Statement 3)	(2,624)	(2,952)	(248)	(189)		(3,362)
Appropriations for the year (Statement 3)	4,463	5,907	167	183	10,962	
Fund balance, end of year (Statement 1)	$10,523	$ 8,684	$ 751	$ 832	$10,962	$ 0
Detail of appropriated-allocated fund balance at end of year						
Purchase order commitments carried forward	$ 886	$ 991	$	$	$	$ $
Equalization of group insurance premiums reserve	106	96				
Non-academic dental plan claims reserve	24	25				
College/departmental appropriations carried forward	4,313	3,906				
Provision for authorized specific expenditures						
-A.S.P.A. dental plan						
-Faculty accountable professional expense accounts	1,060	1,050				
-Faculty salaries withheld	215	440				
-Faculty staff travel fund	385	338				
-Sabbatical leave grants	80	72				
-Salary contract settlements	1,508	323				
-Sponsored research uncollectable accounts		69				
-Student summer employment program	200	200				
Provision for the replacement of equipment, furnishings and facilities			751	832		
Operating reserve	1,549	1,576				
Provision for authorized capital projects					10,962	
	$10,523	$ 8,684	$ 751	$ 832	$10,962	$ 0

The accompanying notes form an integral part of these Financial Statements

Statement 3

THE UNIVERSITY OF SASKATCHEWAN

Statement of Changes in Appropriated-Unallocated and Restricted Fund Balances

For the Year Ended April 30, 1991

(thousands of dollars)

	General Operating		Sponsored Research		Specific Purpose and Trust		Ancillary Enterprises		Capital		Long Term Disability Trust Fund		Totals	
	1991	1990	1991	1990	1991	1990	1991	1990	1991	1990	1991	1990	1991	1990
REVENUE AND OTHER ADDITIONS														
Government grants and contracts														
Government of Canada	$ 0	$ 0	$22,325	$18,173	$ 2,278	$ 3,008	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 24,603	$ 21,181
Government of Saskatchewan	118,268	113,822	11,376	11,296	10,103	9,678			39,953	49,481			179,700	184,277
Other	2,768	2,655	452	302	1,613	891							4,833	3,848
Student fees	24,457	22,106											24,457	22,106
Gifts, grants and bequests			6,442	5,915	8,154	7,546							14,596	13,461
Sales of services and products							16,386	15,748					16,386	15,748
Income from investments	5,427	5,111			6,384	5,726	89	105	781	335	275	277	12,956	11,554
Miscellaneous income	551	353		41	729	758			952	626			2,232	1,778
	151,471	144,047	40,595	35,727	29,265	27,607	16,475	15,853	41,686	50,442	275	277	279,767	273,953
EXPENDITURE AND OTHER DEDUCTIONS														
Salaries-academic ranks	68,019	63,554	846	767	10,978	11,422							79,843	75,723
-student	1,822	1,623	5,116	4,576	8,235	8,092							15,173	14,291
-other support staff	39,075	38,059	15,687	14,720	18,866	17,006	4,098	3,918					77,746	73,711
Employee benefits	12,361	11,144	1,288	1,110	1,967	1,827	380	345			1,227	1,457	17,223	15,883
Travel and field trips	2,107	1,779	2,136	2,090	2,955	2,866	21	18					7,219	6,773
Library acquisitions	4,036	3,662	21	22	395	233							4,452	3,917
Operational supplies and expenses	9,000	9,080	8,710	8,703	5,743	6,045	623	618	1	172			26,077	24,678
Equipment and furnishings	2,109	1,926	6,384	3,461	2,031	2,273	366	237	7,240	5,860			16,130	13,762
Equipment rental and maintenance	3,813	4,099	742	596	237	(47)	256	296					5,048	4,944
Renovations and alterations	3,716	3,781			91	97	716	581					4,515	4,443
Utilities	8,399	8,147	11	7	8		627	630					9,043	8,784
Space rental	468	243	20	20	156	226	220	124					862	613
Scholarships, bursaries and prizes					2,429	2,275							2,429	2,275
Professional fees	406	419			447	709	320	330			58	39	1,231	1,497
Insurance	262	313	3		40								305	313
Dues and memberships	238	206	29	14	784	502							1,051	722
Cost of goods sold					21		7,949	7,508					7,970	7,508
Debt servicing							473	473					473	473
Buildings			135				168		21,297	45,461			21,600	45,461
Land and site improvements	150	170							1,901	3,530			2,051	3,700
Meewasin Valley Authority levy									606	606			606	606
External cost recoveries	(9,133)	(8,921)	(69)	(51)	(34,243)	(32,759)							(43,445)	(41,731)
	146,842	139,284	38,861	36,083	21,176	20,947	16,195	15,072	31,043	55,632	1,287	1,496	255,404	268,514
Increase (decrease) for the year	4,629	4,763	1,734	(356)	8,089	6,660	280	781	10,643	(5,190)	(1,012)	(1,219)	24,363	5,439
APPROPRIATIONS ALLOCATED (Statement 2)														
Released from prior year's appropriation	2,624	2,952					248	189		3,362			2,872	6,503
Appropriations for the year	(4,463)	(5,907)					(167)	(183)	(10,962)				(15,592)	(6,090)
Net increase (decrease) for the year	2,790	1,808	1,734	(356)	8,089	6,660	361	787	(319)	(1,828)	(1,012)	(1,219)	11,643	5,852
Fund balance, beginning of year			12,036	12,037	50,803	46,096	5,105	4,515	330	421	1,552	1,722	69,826	64,791
Interfund transfers	(2,790)	(1,808)	778	355	(2,412)	(1,953)	(281)	(197)	1,391	1,737	1,145	1,049	(2,169)	(817)
Fund balance, end of year (Statement 1)	$ -	$ -	$ 14,548	$ 12,036	$ 56,480	$ 50,803	$ 5,185	$ 5,105	$ 1,402	$ 330	$ 1,685	$ 1,552	$ 79,300	$ 69,826

Statement 4

THE UNIVERSITY OF SASKATCHEWAN
Statement of Changes in Endowment Principal Fund Balance
For the Year Ended April 30, 1991
(thousands of dollars)

ENDOWMENT PRINCIPAL ADDITIONS	1991	1990
Gifts, grants and bequests	$ 1,184	$ 2,336
Income from investments	57	52
Collection of doubtful accounts		1
	$ 1,241	$ 2,389
ENDOWMENT PRINCIPAL DEDUCTIONS		
Operational supplies and expenses		
Allowance for loans doubtful of collection		3
Internal cost allocation	2	2
	2	5
Increase for the year	1,239	2,384
Fund balance, beginning of year	18,427	15,226
Interfund transfers	2,170	817
Fund balance, end of year (Statement 1)	$21,836	$18,427

The accompanying notes form an integral part of these Financial Statements

Statement 5

THE UNIVERSITY OF SASKATCHEWAN

Statement of Changes in Equity in Plant Assets

For the Year Ended April 30, 1991

(thousands of dollars)

	1991	1990
EQUITY INCREASED BY		
Additions to plant assets (Statement 3)		
Land and site improvements	$ 1,901	$3,530
Buildings	21,297	45,461
Equipment and furnishings	7,240	5,865
	30,438	54,856
Plant assets provided from non-capital funds:		
General Operating:		
Equipment and furnishings	2,377	2,497
Library acquisitions	4,230	3,669
Sponsored Research:		
Equipment and furnishings	4,384	3,457
Specific Purpose and Trust:		
Equipment and furnishings	2,031	2,300
Ancillary Enterprises:		
Equipment and furnishings	303	149
Buildings	850	
	14,175	12,072
Equity arising from long-term debt repayment and sinking fund instalment repayment of long-term principal -		
Canada Mortgage and Housing Corporation Debentures	32	30
Reduction of due to Consolidated Fund	9	8
Sinking fund instalment plus interest - Consolidated Fund loan - McEown Park - Unit IV	182	162
	223	200
Total increase in equity	44,836	67,128
EQUITY DECREASED BY		
Disposal of land	1	
Equipment and furnishings written-off according to useful life policy	5,890	7,100
Library acquisitions annual reduction adjustment	289	263
Total decrease in equity	6,180	7,363
Net increase during the year	38,656	59,765
Equity, beginning of year	428,220	368,455
Equity, end of year (Statement 1)	$466,876	$428,220

The accompanying notes form an integral part of these Financial Statements

THE UNIVERSITY OF SASKATCHEWAN

NOTES TO FINANCIAL STATEMENTS

April 30, 1991

1. Summary of Significant Accounting Policies and Reporting Practices

a) General

These financial statements have been prepared in accordance with accounting principles for Universities as described in the "Guide to Accounting Principles, Practices and Standards of Disclosure for Universities and Colleges of Canada", published in 1984 by the Canadian Association of University Business Officers (CAUBO) and commended for use by the Association of Universities and Colleges of Canada (AUCC) to its members.

b) Fund Accounting

Transactions of the University are accounted for by fund accounting procedures in order to recognize various restrictions imposed on the use of available resources. Under these procedures, revenues and their related expenses are accounted for in separate funds in accordance with objectives specified by donors, limitations and restrictions imposed by sources outside the University and determinations made by the Board of Governors.

For financial statement reporting purposes the Balance Sheet combines the assets, liabilities and fund balances of all funds.

The statements of changes in fund balances show the total income and expenses of the University, after elimination of inter-fund transactions. The University has classified accounts with similar characteristics into major funds as follows:

- the General Operating Fund consists of those revenues and expenses used in the general operations of the University.
- the Sponsored Research Fund consists of grant and contract revenues and expenses specifically identified for research or related activities as approved by government granting agencies, research institutes and other public and private organizations.
- the Specific Purpose and Trust Fund consists of those revenues and expenses used for projects and purposes stipulated by the donors and contributors, including scholarships, bursaries, student loans, special research fellowships and awards, clinical practice plan and clinical services funding.
- Ancillary Enterprises provide goods and services to the University community and are expected to operate on a break-even basis. Any deficits must be recovered from future operations and unexpended balances are carried forward for replacement and upgrading of facilities in these ancillary operations. In accordance with the CAUBO guidelines this group of enterprises includes the Bookstore, Food Services, Parking, Student Residences and Vending Services. These enterprises are assessed most overhead costs associated with their operations including payments of principal and interest on all long-term debt.
- the Capital Fund consists of grants, gifts, interest and authorized capital borrowings received for the purpose of acquiring capital assets including those pertaining to ancillary enterprises. These funds may also be used for major renovations, alterations and equipment acquisitions.
- the Long Term Disability Trust Fund consists of those revenues and expenses applicable to the self-insured funding arrangement established by the University for the purpose of meeting its obligation to provide long term disability benefits to eligible persons, employed by the University or its affiliates.
- the Endowment Principal Fund consists of gifts and bequests received with the stipulation that these funds be invested and the income earned be utilized for designated purposes.

c) **Accrual Accounting**

The University utilizes the accrual basis of accounting for additions to and deductions from fund balances except that no provision is made in the financial statements for depreciation on plant assets in the Capital Fund or for accrued vacation pay.

d) **Appropriations**

The University implemented in 1984-85 a general operating budget program approved by the Board of Governors which allows budget units to carry forward unexpended funds into the subsequent fiscal year. In addition the University has established appropriations for future expenditures of a specific or major nature and to make provision for certain unexpended allocations.

e) **Inventories**

Inventories of materials and supplies are valued at the lower of cost and net realizable value which is principally determined by the first in first out method. Feedlot cattle are stated at market value and all other inventories of livestock held primarily as experimental animals are valued at the lower of cost or market value.

f) **Prepaid Expenses**

The University acquired in 1984-85 a new SL-I Telephone system from Sask-Tel by lump sum prepayment of rental charges for the particular equipment. This prepayment, with interest, is being expensed by annual charge to General Operations over a ten year period. The remaining prepaid balance at year end is $943,836 (April 30, 1990 - $1,118,613).

g) **Deferred Costs**

The University sets up deferred costs to account for fixed assets acquired by both the Operating Fund and Ancillary Enterprises by means of internal cash loans from operating funds. Internal loans of this nature occur when it is advantageous for the University to use its own cash resources rather than borrowing or leasing from outside parties.

Deferred costs outstanding at April 30, 1991 and their methods of amortization are as follows:

	1991	1990
Parking development costs, including Capital Costs for both Reserved Parking and Visitor and Pay Parking - amortized against the Parking Ancillary Enterprise revenues on the basis of the estimated useful life of the particular assets.	$1,765,151	$862,500

h) **Investments**

Investments purchased are recorded at cost; investments received by bequest or gift are recorded at market value at the date of acquisition. The difference between the cost and the par value of bonds purchased is not amortized but is treated as income or expense in the year of disposal.

i) **Investment in Subsidiary Companies**

Systems Enterprise Developments Ltd., a company continued under The Saskatchewan Business Corporations Act (1977) is a wholly-owned subsidiary and holding company of the University. The corporation qualifies as a tax exempt organization under Section 149 of The Income Tax Act. The company's major assets consist of cash and short-term investments, these being the proceeds from the company's disposal during the 1986-87 year of its minority equity investment in SED Systems Inc.

Biostar Inc. was incorporated under the Canada Business Corporations Act on February 16, 1983. The company was established with the mandate to conduct research, development, testing, production and marketing of animal and poultry health care products and technology. The University's investment in this taxable Canadian corporation consists of a controlling interest in the voting share capital of the company. Biowest Inc. is a wholly-owned subsidiary of Biostar Inc.

The University does not consider it appropriate to consolidate the accounts of these two subsidiary companies with those of the University of Saskatchewan and accordingly the University accounts for its investments in accordance with the equity method.

The investment and related equity account are summarized as follows:

	1991	1990
Investment Account		
Systems Enterprise Developments Ltd.		
- Carrying value of investment in shares	$1,360,626	$1,465,289
Biostar Inc.		
- Carrying value of investment in shares	44,451	249,334
	$1,405,077	$1,714,623
Equity Account		
Systems Enterprise Developments Ltd.		
- Balance - beginning of year	$1,093,626	$1,449,905
- Equity gain (loss) during year	(104,663)	(356,279)
Balance - end of year	988,963	1,093,626
Biostar Inc.		
- Balance - beginning of year	247,557	367,970
- Equity gain (loss) during year	(204,883)	(120,413)
Balance - end of year	42,674	247,557
	$1,031,637	$1,341,183

j) **Plant Assets**

The CAUBO guidelines indicate that all plant assets including library acquisitions should be capitalized regardless of the source of funds or the means of acquisition of the plant assets, depreciation should not be recorded, and donated assets should be recorded at their fair market value.

Expenditures by the University of Saskatchewan for the acquisition of new properties, constructing of new buildings, rehabilitating existing buildings, initially equipping these new and rehabilitated buildings, acquiring certain additional or replacement equipment and for library acquisitions are recorded in the Statement of Changes in Appropriated-Unallocated and Restricted Fund Balances (Statement 3) in the year in which they are incurred and then capitalized on the Balance Sheet as Plant Assets with a corresponding entry to Equity in Plant Assets. No depreciation is recorded.

Donated assets are reported at fair market value when acquired by the University.

The University's policy on capitalization of fixed assets assumes an average useful life for furnishings and equipment of nine years (eight plus the current year). Therefore, items recorded as assets nine years previously are removed from the Plant Asset Account and Equity in Plant Assets Account. A provision for the value of items removed from the library collection by disposals or withdrawals (superseded, poor condition, irrelevancy, lost or stolen) calculated at 3/4 of one percent of the net capitalized value of library holdings at the end of the preceding year is recorded as a deduction within the Capital Fund.

Buildings, and land, and site improvements are permanent in nature and therefore dispositions will not normally occur.

k) **Donation Pledges**

Donations are recorded as revenue only in the fiscal period in which they are received. Pledges receivable are not recorded as assets in these financial statements.

2. Change in Accounting Policy and Statement Presentation

a) Specific Purpose and Trust

During the year, the University redefined its accounting policies and procedures for the reporting of financial activity through Specific Purpose and Trust accounts where an agency relationship exists between the University and a third-party. These financial statements have been presented excluding financial activity where an agency relationship is deemed to exist. Previously, related transactions were recorded as activity of the University.

The impact of this accounting change, which has been applied retroactively, has been to reduce the 1989-90 Specific Purpose and Trust external cost recoveries by $1,590,546, expenditures by $1,568,254 and the April 30, 1990 fund balance by $28,805. As well, University accounts and loans receivable for 1989-90 have been reduced by $83,286 and funds held for other agencies have been reduced by $54,481.

b) Long Term Disability Trust Fund

Effective April 1, 1987 the University replaced an insured long term disability benefit plan funding arrangement with a self-insured funding arrangement for the purpose of meeting its obligation to provide long term disability benefits to eligible persons employed by the University or its affiliates.

Under the terms of a Trust Agreement executed May 31, 1991 and retroactive to the commencement of the self-insured funding arrangement, the University through its Board of Governors established with the Trustees a trust fund, known as the Long Term Disability Trust Fund, consisting of the assets and earnings thereon, accumulated by the University for the purpose of meeting its obligation to fund the afore-mentioned long term disability benefits. The Canada Trust Company acts as custodian of the trust fund on behalf of the Trustees.

Through a change in accounting policy implemented by the University during the year, the accounts of the Long Term Disability Trust Fund as administered under the terms of the trust and the custodial agreements, have been combined and presented in the financial statements of the University. The trust fund was previously administered and reported upon separately.

The effects of this change in accounting policy, which has been applied retroactively, are summarized as follows (in thousands of dollars):

	1991	1990
Combined Balance Sheet (Statement 1)		
Increase assets		
- Long term disability trust fund	$5,007	$4,302
Increase liabilities		
- Accounts payable and accrued liabilities	(73)	(57)
- Long term disability trust fund - Disability claims liability	(3,249)	(2,693)
Increase fund balances		
- Appropriated - Unallocated		
- Long term disability trust funds	$1,685	$1,552
Statement of Changes in Appropriated - Unallocated and Restricted Fund Balances (Statement 3)		
- Increase revenue and other additions	$ 273	$ 277
- Increase expenditure and other deductions	(1,285)	(1,496)
- Increase interfund transfers	1,145	1,049
- Increase fund balance - Beginning of Year	1,552	1,722
- Increase fund balance - End of Year	$1,685	$1,552

3. Long Term Debt

	1991	1990
a) Canada Mortgage and Housing Corp. - 6 7/8% Debentures due May 1, December 1, 2020	$3,085,382	$3,117,164

This liability represents the remaining principal balance payable on two loans totalling $3,450,000 originally borrowed from Canada Mortgage and Housing Corporation in 1970 to finance construction of the McEown Park Student Housing Complex.

These loans are repayable in equal semi-annual instalments of blended principal and interest over 50 years. The total annual payments of $245,550 are recovered in their entirety from the operating revenues of the Student Residences.

	1991	1990
b) Consolidated Fund - 9.14% Loan due January 5, 1996	309,578	491,665

This liability represents the net balance payable, after deduction of equity in a related Sinking Fund of $1,430,422 at April 30, 1991 (April 30, 1990 - $1,248,335) on a loan of $1,740,000 originally borrowed from the Saskatchewan Universities Commission in 1976 to finance construction of an additional (fourth) high-rise apartment building within the McEown Park Student Housing Complex.

Upon repeal of The Universities Commission Act, 1974 this asset of the Saskatchewan Universities Commission was assumed by the Consolidated Fund.

The terms of the loan require payment on a semi-annual basis, of the periodic interest due on the principal sum borrowed plus the payment of an annual instalment to the Consolidated Fund for investment in a Government administered Sinking Fund established to provide for repayment of the loan principal on maturity date. These payments totalling $193,836 per year are recovered in their entirety from the operating revenues of the Student Residences.

Over the next five years the annual payment by the University to the Consolidated Fund for investment in the form of sinking fund instalment will amount to $34,800 per year.

	1991	1990
c) Due to Consolidated Fund	467,930	477,009

As part of the original arrangements for repayment of a loan to Canada Mortgage and Housing Corporation, it was agreed that $600,000 of the principal portion due would be recovered from the University of Saskatchewan by charges to the Residence and Food Service operations of $33,410 per year.

The balance of this loan which was previously payable to the Saskatchewan Universities Commission is now payable to the Consolidated Fund.

	1991	1990
	$3,862,890	$4,085,838

4. Pension Funds

The University is responsible for the administration of two major pension plans, the Academic Pension Plan and the Non-Academic Pension Plan, both of which are defined benefit final average pension plans. Actuarial valuations are completed regularly as prescribed by statute and any unfunded pension plan liabilities are the responsibility of the University.

a) Academic Pension Plan

An actuarial valuation of the Pension Plan for the Academic Employees of the University of Saskatchewan as at December 31, 1990 indicates that the fund is in a very strong position to meet its statutory obligations with an accrued surplus of $29.4 million.

On the advice of the Actuary, and with the approval of the University the accrued surplus in excess of the amount of $20.8 million required to be held in the fund as a reserve balance has been allocated to fund plan pension benefit improvements.

b) Non-Academic Pension Plan

An actuarial valuation of the Non-Academic Pension Plan as at January 1, 1991 indicates that the plan has an unallocated surplus of $1.34 million. In addition, an allocated surplus of $6.26 million is held in a contingency reserve.

On the advice of the Actuary, and with the approval of the University a portion of the unallocated surplus will be used to fund plan pension benefits improvements, and any remaining balance will be added to the contingency reserve.

5. Long Term Disability Trust Fund - Disability Claims Liability

The Long Term Disability Trust Fund - Disability claims liability in the amount of $3,249,000 as at April 30, 1991 (April 30, 1990 - $2,693,312) represents the liability for disability income claims and for claims payment expenses of disabled members covered by the provisions of the University's self-insured Academic Long Term Disability Plan as determined by actuarial valuation conducted as at December 31, 1990 (and December 31, 1989 respectively). After provision for the funding of these actuarial liabilities the financial position of the Long Term Disability Trust Fund is that of an actuarial surplus of $1,380,000 as at December 31, 1990 (December 31, 1989 - $1,481,193)

6. Capital Commitments

The estimated costs of contractual commitments to complete major capital projects in progress as at April 30, 1991 is approximately $1,985,608 (April 30, 1990 - $17,241,270).

7. Capital Project Financing Arrangements

Funding for Capital projects is arranged through an agreement with the Saskatchewan Property Management Corporation (SPMC) and the Department of Education. Under the terms of the agreement, the repayment requirements of the obligation and the interest rate applicable to the funding received are determined from time to time by the Minister of Finance. The agreement states that the obligation of the University of Saskatchewan is limited to an amount equal to the funds received from the Department of Education for this repayment purpose and also provides for the repayment of these funds by the Department directly to SPMC on behalf of the University of Saskatchewan. Due to the nature of this arrangement, no liability is recorded in the financial statements of the University of Saskatchewan. Loan proceeds from SPMC are recorded as Capital grants in the year in which they are received/receivable.

The balance of loans outstanding including accrued interest with respect to this financing arrangement April 30, 1991 was $156,812,503 (April 30, 1990 - $116,588,071).

8. Long Term Receivable

This receivable from the City of Saskatoon in the amount of $305,000 as at April 30, 1991 (April 30, 1990 - $705,000) represents the remaining balance due from the City relating to sale of land in the 1986-87 year. The remaining balance of $305,000 is to be received by a single instalment on April 30, 1992.

The University Board of Governors has authorized that the proceeds from this land sale be available, as required, to fund approved remedial costs associated with the closure and decommissioning of the University disposal site, and to fund approved costs associated with the establishment of a Waste Management Facility.

9. Statutory Obligations

Under the provisions of The Meewasin Valley Authority Act, the Meewasin Valley Authority is constituted as a body corporate, and the Government of Saskatchewan, the City of Saskatoon and the University of Saskatchewan were named as participating parties.

In accordance with the provisions of the Act, the University is responsible for an annual payment to the Authority of a sum equivalent to twenty-nine and one-third percent of an amount determined by application of a levy of four mills on the City of Saskatoon assessments of lands and buildings in the 1983 taxation year together with an increase of three percent of that assessment compounded annually. In 1990 the Government of Saskatchewan enacted an amendment to the Meewasin Valley Authority Act which had the effect of restricting the amount of the University's 1990-91 statutory obligation to the sum of $604,096 (1989-90 - $604,096)

Unless varied by further amendment to the Act, the University's 1991-92 statutory obligation for contribution to support of the Meewasin Valley Authority will be $722,577.

10. Pledges Receivable

The estimated realizable value of donations which have been pledged but not received as at April 30, 1991 was $6,167,147 (April 30, 1990 - $7,513,947). These pledges are expected to be honored during the subsequent five year period and will be recorded as income when received.

11. Comparative Figures

The comparative financial statements have been reclassified from statements previously presented to conform to the presentation of the 1990-91 financial statements.

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the balance sheet of the Commercial Revolving Fund as at March 31, 1992 and the statements of operations and accumulated operating deficit and financing activities and accumulated net expenditure for the year then ended. These financial statements are the responsibility of the Fund's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Fund as at March 31, 1992 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

W.K. Strelioff

Regina, Saskatchewan
August 14, 1992

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

COMMERCIAL REVOLVING FUND
BALANCE SHEET
As at March 31

	1992	1991
ASSETS		
Current:		
Accounts receivable	$ 70,961	$ 126,855
Current portion of long-term accounts receivable (Note 7)	151,006	145,611
Inventories	129,406	186,108
Total current assets	351,373	458,574
Long-term accounts receivable (Note 7)	37,386	125,088
Fixed assets (Note 4)	1,564,134	1,732,059
Total assets	$ 1,952,893	$ 2,315,721
LIABILITIES AND FUND EQUITY		
Current liabilities:		
Accounts payable	$ 87,578	$ 206,930
Fund equity:		
Accumulated net expenditure (Statement 3)	6,493,422	6,608,132
Accumulated operating deficit (Statement 2)	(4,628,107)	(4,499,341)
Total fund equity	1,865,315	2,108,791
Total liabilities and fund equity	$ 1,952,893	$ 2,315,721

(See accompanying notes)

Statement 2

COMMERCIAL REVOLVING FUND
STATEMENT OF OPERATIONS AND ACCUMULATED OPERATING DEFICIT
For the Year Ended March 31

	1992	1991
Sales: Dining/Restaurant/Store	$ 305,370	$ 356,051
Cost of goods sold	169,492	134,420
Gross Profit	135,878	221,631
Other Revenue:		
Campground	2,000,714	1,968,377
Park entry	1,042,573	941,552
Accommodation	493,305	480,920
Revenue from other agencies (Note 8)	1,175,000	1,175,400
Cottage lots/permits	998,785	806,561
Golf fees	2,848	25,118
Commercial leases	429,978	515,738
Hall rental	55,547	62,941
Surface leases	150,632	64,728
Swim (lessons & pool fee)	159,177	160,292
Hay and grazing fees	103,391	102,795
Miscellaneous revenue	128,059	112,441
Gain on disposal of fixed assets	7,764	54,696
TOTAL REVENUE	6,883,651	6,693,190
Expenses:		
Wages	7,018,603	7,370,792
Material, supplies and freight	734,793	782,586
Travel and sustenance	97,265	109,426
Vehicle rental (CVA)	565,125	650,014
Utilities	584,463	588,834
Repairs and maintenance	597,791	537,399
Equipment rental	329,027	338,165
Depreciation	433,263	409,512
Publicity and advertising	105,810	310,028
Postage and communications	269,774	199,965
Miscellaneous	288,503	2,183,544
TOTAL EXPENSES	11,024,417	13,480,265
Net loss from operations before subsidy	(4,140,766)	(6,787,075)
Subsidy from Consolidated Fund	4,012,000	6,763,700
Net loss after subsidy	(128,766)	(23,375)
Accumulated operating deficit, beginning of year	(4,499,341)	(4,475,966)
Accumulated operating deficit, end of year - to Statement 1	$ (4,628,107)	$ (4,499,341)

(See accompanying notes)

Statement 3

COMMERCIAL REVOLVING FUND
STATEMENT OF FINANCING ACTIVITIES AND ACCUMULATED NET EXPENDITURE
For the Year Ended March 31

	1992	1991
Financing requirements of the Revolving Fund:		
Operations:		
Net loss from operations before subsidy from Consolidated Fund	$ 4,140,766	$ 6,787,075
Items not affecting working capital		
- depreciation	(433,263)	(409,512)
- gain on disposal of fixed assets	7,764	54,696
	3,715,267	6,432,259
Working capital changes:		
(Decrease) in accounts receivable	(138,201)	(88,689)
(Decrease) in inventories	(56,702)	(13,476)
Decrease in accounts payable	119,352	81,640
	(75,551)	(20,525)
Net capital acquisitions:		
Purchase of fixed assets	271,145	462,844
Proceeds from sale of fixed assets	(13,571)	(78,765)
	257,574	384,079
Total financing requirements	3,897,290	6,795,813
Financing provided by:		
Subsidy from Consolidated Fund	(4,012,000)	(6,763,700)
Net cash (recovery) expenditure	(114,710)	32,113
Accumulated net expenditure, beginning of year	6,608,132	6,576,019
Accumulated net expenditure, end of year - to Statement 1	$ 6,493,422	$ 6,608,132

COMMERCIAL REVOLVING FUND
NOTES TO FINANCIAL STATEMENTS
March 31, 1992

1. Accounting Policies

a) Basis of Accounting

The accounts are maintained on an accrual basis of accounting.

b) Net Cash Expenditure (Recovery)

The net cash expenditure (recovery) is the cash flow from (to) the Consolidated Fund. It represents the total annual financing requirements (surpluses) resulting from net capital acquisitions, working capital changes and net cash flows from operations.

c) Accumulated Net Expenditure

The accumulated net expenditure of the fund includes the following:

i) amounts due to the Minister of Finance as at March 31, 1982, and assumed by the revolving fund in respect of working capital advances;

ii) net cash expenditure (recovery) for each fiscal year thereafter; and

iii) the transfer amount of assets acquired at no extra charge.

d) Disposition of Accumulated Operating Surplus or Deficit

In accordance with Section 14(4) of The Renewable Resources, Recreation and Culture Act, the Minister shall pay to the Consolidated Fund all or any part of any surplus in the Revolving Fund that Treasury Board may direct. Treasury Board has specified that the maximum accumulated surplus/deficit for the Commercial Revolving Fund shall be $4,500,000. Treasury Board has also specified that if at the end of a fiscal year the accumulated surplus (deficit) exceeds the maximum, then any surplus (deficit) in excess of the maximum shall, as soon as possible after the close of the fiscal year, be paid into (from) the Consolidated Fund.

However, if any deficit is in fact a subsidy and not a deficit due to business fluctuations, it must be recovered from the Consolidated Fund (Department's appropriation) in the same year. The Department budgets for a subsidy to the Revolving Fund in the same year that the deficit is expected to occur.

e) Inventories

Inventories are valued at the lower of cost or net realizable value.

f) Fixed Assets and Depreciation

Fixed assets are recorded at cost. The cost and related accumulated depreciation of items retired or disposed of are removed from the records and any gains or losses are included in the statement of operations and accumulated deficit.

Depreciation is calculated on the straight line basis. Annual rates are 15% for equipment and 10% for furnishings.

2. Authority and Definition of Reporting Entity

The authority for this revolving fund is Section 14 of The Renewable Resources, Recreation and Culture Act.

The purpose of the revolving fund is to finance and provide a system of accounting for the commercial operation of government owned and operated facilities required to promote and develop the use and enjoyment of parks and renewable resources in the province. Certain revenue from commercial leases managed by the Revolving Fund are reflected in these financial statements. However, the assets generating this revenue are not reflected in these financial statements.

3. Authorized Financing

Section 14(10) of The Renewable Resources, Recreation and Culture Act provides for a maximum amount of accumulated net expenditure which may at any time be outstanding to be set by order of the Lieutenant Governor in Council. A maximum amount of $8,000,000 was established by Order-in-Council 376/89.

4. Fixed Assets

	1992			1991
	Cost	Accumulated Depreciation	Net Book Value	Net Book Value
Equipment	$ 4,766,262	$ 3,327,706	$ 1,438,556	$ 1,592,141
Furniture and fixtures	324,030	198,452	125,578	139,918
	$ 5,090,292	$ 3,526,158	$ 1,564,134	$ 1,732,059

5. Costs Borne By Other Agencies

In accordance with established government policy, the Revolving Fund has not been charged with certain costs including occupancy, financing and certain administrative costs. These costs have been absorbed by the Consolidated Fund (various departmental appropriations) and therefore no provision for such costs is reflected in these financial statements.

6. Related Party Transactions

Related parties to the Fund are Saskatchewan Crown controlled departments, agencies and corporations. Transactions with these parties are recorded at normal market prices except as described herein.

7. Long-Term Accounts Receivable

Long-term accounts receivable includes $69,139 (1991 - $207,417) due from The Saskatchewan Arts Board, a related party. An arrangement has been made to receive payments toward the amount outstanding over a two year period ending March 31, 1993.

Long-term accounts receivable are amounts due from payment agreements for commercial leaseholders as at March 31, 1992. The applicable interest rate for these leases is 12% per year compounded annually per Section 43(1) of the Parks Regulations, 1991.

	1992	1991
Total long-term accounts receivable	$ 188,392	$ 270,699
Less: Current portion of long-term accounts receivable	151,006	145,611
Non-current portion of long-term accounts receivable	$ 37,386	$ 125,088

8. Revenue from Other Agencies

The Fund received $1,175,000 (1991 - $675,400) from the Public Service Commission for the operation of the Summer Student Work Program.

9. Subsequent Event

Included in these financial statements are revenues and expenses of the Echo Valley Conference Centre. In June, 1992, the Department of Natural Resources decided to close the centre effective September 30, 1992.

The following amounts are included in the statement of operations and accumulated deficit:

	1992	1991
Total revenue	$ 435,681	$ 503,143
Total expenses	963,439	993,440
Net loss	$ 527,758	$ 490,297

10. Comparative Balances

Certain prior year numbers have been reclassified to conform with current years presentation.

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the balance sheet of the Correctional Facilities Industries Revolving Fund as at March 31, 1992 and the statements of operations and accumulated operating deficit and financing activities and accumulated net expenditure for the year then ended. These financial statements are the responsibility of the Revolving Fund's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Revolving Fund as at March 31, 1992 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

W.K. Strelioff

Regina, Saskatchewan
August 31, 1992

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

CORRECTIONAL FACILITIES INDUSTRIES REVOLVING FUND

BALANCE SHEET

AS AT MARCH 31

ASSETS

	1992	1991
Current:		
Accounts receivable	$ 135,877	$ 144,469
Inventory	234,863	269,537
	370,740	414,006
Capital assets (Note 5)	159,257	148,210
Total assets	$ 529,997	$ 562,216

LIABILITIES AND FUND EQUITY

	1992	1991
Current liabilities:		
Accounts payable	$ 43,270	$ 73,814
Fund Equity:		
Accumulated net expenditure (Statement 3)	647,678	611,435
Accumulated operating deficit (Statement 2)	(160,951)	(123,033)
Total fund equity	486,727	488,402
Total liabilities and fund equity	$ 529,997	$ 562,216

(See accompanying notes to the financial statements)

Statement 2

CORRECTIONAL FACILITIES INDUSTRIES REVOLVING FUND

STATEMENT OF OPERATIONS AND ACCUMULATED OPERATING DEFICIT

FOR THE YEAR ENDED MARCH 31

	1992	1991
Sales	$ 822,484	$ 795,897
Cost of goods sold (Note 7)	886,960	718,426
Gross profit (loss)	(64,476)	77,471
Operating expenses:		
Salaries	235,442	164,308
Office supplies	5,173	4,145
Repairs and maintenance	4,183	18,187
Delivery	4,347	2,146
Sundry	6,254	5,507
Travel	8,793	7,038
Warranty	562	447
Amortization	412	3,295
Bad debts	15,879	1,742
Inmate assessment	9,975	—
Miscellaneous	822	568
	291,842	207,383
Net loss from operations before subsidy	(356,318)	(129,912)
Subsidy from Consolidated Fund	318,400	—
Net loss after subsidy	(37,918)	(129,912)
Accumulated operating surplus (deficit), beginning of year	(123,033)	6,879
Accumulated operating deficit, end of year - to Statement 1	$(160,951)	$(123,033)

(See accompanying notes to the financial statements)

Statement 3

CORRECTIONAL FACILITIES INDUSTRIES REVOLVING FUND

STATEMENT OF FINANCING ACTIVITIES AND ACCUMULATED NET EXPENDITURE

FOR THE YEAR ENDED MARCH 31

	1992	1991
Financing requirements of the Revolving Fund:		
Operations:		
Net loss from operations before subsidy	$ 356,318	$ 129,912
Items not affecting working capital		
- Amortization	(23,137)	(22,640)
	333,181	107,272
Working capital changes:		
Decrease in accounts receivable	(8,592)	(32,758)
Increase (decrease) in inventories	(34,674)	191,205
Decrease in accounts payable	30,544	24,288
	(12,722)	182,735
Net capital acquisitions:		
Purchase of capital assets	34,184	28,261
Total financing requirements	354,643	318,268
Financing provided by:		
Subsidy from Consolidated Fund	(318,400)	—
Net cash expenditure	36,243	318,268
Assets transferred to the Revolving Fund at no cost	—	15,600
Accumulated net expenditure, beginning of year	611,435	277,567
Accumulated net expenditure, end of year - to Statement 1	$ 647,678	$ 611,435

(See accompanying notes to the financial statements)

CORRECTIONAL FACILITIES INDUSTRIES REVOLVING FUND

NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 1992

1. Accounting Policies

These financial statements have been prepared in accordance with generally accepted accounting principles. Significant accounting policies are summarized as follows:

a) Net Cash Expenditure (Recovery)

The net cash expenditure (recovery) for a fiscal year is the total cash outflow (inflow) from (to) the Consolidated Fund related to financing of net capital acquisitions, working capital requirements and the financing of (provided by) operating deficits (surpluses) of the Revolving Fund.

b) Accumulated Net Expenditure

The accumulated net expenditure of the Revolving Fund includes the following:

i) Net cash expenditure (recovery) for the fiscal period, and

ii) The lower of net book value or fair market value of assets acquired at no charge from another government agency.

c) Inventories

Inventories are valued at the lower of cost and net realizable value.

d) Capital Assets and Amortization

Capital assets are recorded at cost. The cost and related accumulated amortization of items retired or disposed of are removed from the records and any gains or losses are included in the income statement.

Amortization is provided on a straight line basis at an annual rate of 10% for equipment and leasehold improvements and on a diminishing balance basis at an annual rate of 30% for tools.

2. Authority and Definition of Entity

The Authority for this Revolving Fund is contained in section 14.1 of The Department of Justice Act. The purpose of the Revolving Fund is to operate work programs intended to reduce the costs of operating, maintaining and repairing correctional facilities as well as improving inmate work productivity.

The Revolving Fund was established April 1, 1989 and commenced active operations in October, 1989.

3. Authorized Financing

Subsection 14.1 (11) of The Department of Justice Act provides for a maximum amount of accumulated net expenditure which may at any time be outstanding to be set by order of the Lieutenant Governor in Council. The maximum amount has been set at $900,000 by Order in Council 816/89.

4. Disposition of Accumulated Operating Surplus (Deficit)

In accordance with subsection 14.1 (5) of The Department of Justice Act, the Minister shall pay to the Consolidated Fund all or any part of any surplus in the Revolving Fund that Treasury Board may direct. Treasury Board has specified that the maximum accumulated surplus (deficit) for the Revolving Fund shall be $100,000. Treasury Board has also specified that if at the end of a fiscal year the accumulated surplus (deficit) exceeds the maximum, then any surplus (deficit) in excess of the maximum shall, as soon as possible after the close of the fiscal year, be paid into (from) the Consolidated Fund.

However, if any deficit is in fact a subsidy and not a deficit due to business fluctuations, it must be recovered from the Consolidated Fund (Department's appropriation in the same year). The Department budgets for a subsidy to the Revolving Fund in the same year that the deficit is expected to occur.

5. Capital Assets

	1992			1991		
	Acquisition Value	Accumulated Amortization	Net Book Value	Acquisition Value	Accumulated Amortization	Net Book Value
Equipment	$ 133,313	$ 27,343	$ 105,970	$ 120,141	$ 14,184	$ 105,957
Tools	27,430	14,980	12,450	27,169	9,821	17,348
Leaseholds	44,073	8,246	35,827	27,461	3,839	23,622
Other	5,977	967	5,010	1,838	555	1,283
	$ 210,793	$ 51,536	$ 159,257	$ 176,609	$ 28,399	$ 148,210

6. Costs Borne by Other Agencies

In accordance with established government policy, the Revolving Fund has not been charged with certain costs including occupancy, financing and certain administrative costs. These costs have been absorbed by various departmental appropriations and therefore no provision for such costs is reflected in these financial statements.

7. Cost of Goods Sold

Cost of goods sold consists of the following:

	1992	1991
Materials	$ 425,510	$ 449,899
Supplies	54,029	43,418
Small tools	11,997	26,641
Inmate labour	98,058	104,102
Inmate incentive	80,696	75,022
Amortization	23,016	19,344
Staff salaries	193,654	—
	$ 886,960	$ 718,426

8. Related Parties

Included in these financial statements are expenses resulting from routine operating transactions conducted at prevailing market prices with various Saskatchewan crown controlled departments, agencies and corporations with which the Revolving Fund is related. Account balances resulting from these transactions are included in the balance sheet and are settled on normal trade terms. Other amounts due to or from related parties and the terms of settlement are described separately in the financial statements.

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the balance sheet of the Correspondence School Revolving Fund as at March 31, 1992 and the statements of operations and accumulated operating surplus and financing activities and accumulated net expenditures for the year then ended. These financial statements are the responsibility of the Revolving Fund's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Revolving Fund as at March 31, 1992 and the results of its operation and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

W.K. Strelioff

Regina, Saskatchewan
May 28, 1992

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

CORRESPONDENCE SCHOOL REVOLVING FUND

BALANCE SHEET

As at March 31

	1992	1991
ASSETS		
Current:		
Accounts receivable	$ 10,660	$ 11,541
Inventories	79,043	91,052
Total Current Assets	89,703	102,593
Fixed assets (Note 6)	33,354	15,268
	$ 123,057	$ 117,861
LIABILITIES AND EQUITY		
Current Liabilities:		
Accounts payable	$ 815	$ 394
Total Current Liabilities	815	394
Fund Equity:		
Accumulated net expenditure (Statement 3)	343,736	399,116
Accumulated operating (deficit) (Statement 2)	(221,494)	(281,649)
	122,242	117,467
	$ 123,057	$ 117,861

(See accompanying notes)

Statement 2

CORRESPONDENCE SCHOOL REVOLVING FUND

STATEMENT OF OPERATIONS AND ACCUMULATED OPERATING SURPLUS

For the Year Ended March 31

	1992	1991
Revenue:		
Sales	$ 179,511	$ 155,539
Cost of goods sold	112,726	108,056
Gross profit	66,785	47,483
Registration fees	65,270	59,970
Tuition	1,290,647	1,067,927
Other revenue	33	69,015
	1,422,735	1,244,395
Operating expenses:		
Salaries	1,446,016	1,406,986
Marking fees	132,385	89,047
Telephone	59,759	59,018
Rent and maintenance of computer & office equipment	73,304	57,162
Contractual services	25,510	36,280
Supplies	24,444	27,475
Advertising and printing	13,893	34,862
Travel and sustenance	7,962	7,554
Advisory committee	5,414	---
Furnishing and equipment	280	4,684
Depreciation	3,822	2,747
Bad debts	1,440	229
	1,794,229	1,726,044
Net loss from operations	(371,494)	(481,649)
Subsidy from Consolidated Fund	250,000	200,000
Net loss for the year	(121,494)	(281,649)
Accumulated operating surplus recovered from Consolidated Fund	181,649	---
Accumulated operating deficit, beginning of year	(281,649)	---
Accumulated operating deficit, end of year (Statement 1)	$ (221,494)	$ 281,649

(See accompanying notes)

Statement 3

CORRESPONDENCE SCHOOL REVOLVING FUND

STATEMENT OF FINANCING ACTIVITIES AND ACCUMULATED NET EXPENDITURES

For the Year Ended March 31

	1992	1991
Financing requirements of the Revolving Fund:		
Net capital acquisitions:		
Purchase of fixed assets	$ 21,907	$ 9,560
	21,907	9,560
Working capital changes:		
(Decrease) increase in accounts receivable	(881)	4,929
(Decrease) increase in inventories	(12,008)	2,708
(Increase) in accounts payable	(421)	(394)
	(13,310)	7,243
Prior year's income (of revolving fund) recoverable from consolidated fund	(181,649)	---
	(173,052)	16,803
Less amount financed by operations:		
Net loss	121,494	281,649
Items not requiring an outlay (inflow) of funds: - depreciation	3,822	2,747
	117,672	278,902
Net cash expenditure	(55,380)	295,705
Assets transferred to the Revolving Fund at no cost during year (Note 9)	---	103,411
Accumulated net expenditure, beginning of year	399,116	---
Accumulated net expenditure, end of year (Statement 1)	$ 343,736	$ 399,116

(See accompanying notes)

CORRESPONDENCE SCHOOL REVOLVING FUND

NOTES TO THE FINANCIAL STATEMENTS

March 31, 1992

1. Authority and Definition of Entity

The Revolving Fund was established April 1, 1990, pursuant to Section 10.5 of The Education Act. The purpose of the Saskatchewan Correspondence School Revolving Fund is to provide educational services at the high school level, Grades 9-12, to Saskatchewan residents through distance education.

2. Accounting Policies

a) Basis of Accounting

The accounts are maintained on an accrual basis of accounting.

b) Net Cash Expenditure

The net cash expenditure for a fiscal year is the total cash outflow from the Consolidated Fund related to the financing of net capital acquisitions, working capital requirements and the financing of operating deficits of the Revolving Fund.

c) Accumulated Net Expenditure

The accumulated net expenditure of the Fund includes the following:

i) Net cash expenditure (recovery) for each fiscal year.

ii) The lower of net book value or fair market value of assets acquired at no cost from another government agency.

d) Depreciation

Depreciation is provided on office and audio/visual equipment on a straight line basis at an annual rate of 20% from the date of acquisition. Computer software and hardware costs are amortized at an annual rate of 25% from date of acquisition.

e) Inventory Valuation

Inventory is valued at the lower of average cost and net realizable value.

3. Authorized Financing

Subsection 10.5(10) of The Education Act provides for a maximum amount of accumulated net expenditures which may at any time be outstanding to be set by order of the Lieutenant Governor-in-Council. By Order-in-Council 776/90 the maximum amount has been set at $1,200,000.

4. **Disposition of Accumulated Operating Surplus or Deficit**

In accordance with subsection 10.5(4) of The Education Act, the Minister shall pay to the Consolidated Fund all or any part of any surplus in the Revolving Fund that Treasury Board may direct. Treasury Board has specified that the maximum accumulated surplus/deficit for the Correspondence School Revolving Fund shall be $100,000. Treasury Board has also specified that if at the end of the fiscal year the accumulated surplus (deficit) exceeds the maximum, then any surplus (deficit) in excess of the maximum shall, as soon as possible after the close of the fiscal year, be paid into (from) the Consolidated Fund.

5. **Tuition Fees and Other Related Costs**

The Revolving Fund's Correspondence School tuition fees and other related recoverable costs are described in the annual Correspondence School Calendar. These costs and tuition fees are reviewed periodically with the view to operating the Revolving Fund as close to the break even point as possible.

6. **Fixed Assets**

	1992			1991
	Cost	Accumulated Depreciation	Net Book Value	Net Book Value
Office & audio/ visual equipment	$ 15,268	$ 4,945	$ 10,323	$ 12,696
Computer hardware/ software	24,655	1,624	23,031	2,572
	$ 39,923	$ 6,569	$ 33,354	$ 15,268

7. **Costs Borne By Other Agencies**

In accordance with established government policy the Revolving Fund has not been charged with certain costs including occupancy, financing and certain administrative costs. These costs have been absorbed by various departmental appropriations and therefore no provision for such costs is reflected in these financial statements.

8. **Related Party Transactions**

Included in these financial statements are income and expense amounts resulting from routine operating transactions conducted at prevailing market prices with various Crown-controlled departments, agencies and corporations with which the fund is related. Except as otherwise disclosed, account balances resulting from these transactions are included in the balance sheet and are settled on normal trade terms.

9. **Assets Transfer**

In 1990-91 the following assets were transferred to the Revolving Fund at no cost:

i) The Book Bureau Revolving Fund transferred $88,344 of inventory and $4,521 of accounts receivable.

ii) The Department of Education transferred $11,386 of equipment and $2,090 in accounts receivable of which $2,930 of equipment was not capitalized by the Revolving Fund as it did not meet its capitalization policy.

No such transfers were made during the current year.

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the balance sheet of the Highways Revolving Fund as at March 31, 1992 and the statements of operations and accumulated operating surplus and financing activities and accumulated net expenditure for the year then ended. These financial statements are the responsibility of the Revolving Fund's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Revolving Fund as at March 31, 1992 and the results of its operation and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

W.K. Strelioff

Regina, Saskatchewan
June 18, 1992

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

HIGHWAYS REVOLVING FUND

BALANCE SHEET

As at March 31

	1992	1991
ASSETS		
Current:		
Accounts receivable (Note 4)	$ 1,240,903	$ 1,447,463
Construction work in progress	1,968,284	242,153
Inventories	2,972,482	3,345,028
Prepaid expenses	28,641	---
	6,210,310	5,034,644
Construction materials inventory (Note 6)	1,366,373	1,335,120
Construction, maintenance and other equipment (Note 5)	38,854,047	37,857,144
	40,220,420	39,192,264
	$46,430,730	$44,226,908
LIABILITIES AND FUND EQUITY		
Liabilities:		
Accounts payable	$ 363,143	$ 241,367
Unearned revenue	172,906	84,774
	536,049	326,141
Fund Equity:		
Accumulated net expenditure (Statement 3)	45,541,118	43,805,384
Accumulated operating surplus (Statement 2)	353,563	95,383
	45,894,681	43,900,767
	$46,430,730	$44,226,908

(See accompanying notes)

Statement 2

HIGHWAYS REVOLVING FUND

STATEMENT OF OPERATIONS AND ACCUMULATED OPERATING SURPLUS

For the Year Ended March 31

	1992	1991
Revenue:		
Sales or gross revenue	$26,857,812	$28,736,210
Other revenue	2,082,499	2,544,379
(Loss) gain on sale of fixed assets	(9,805)	65,034
Total revenue	28,930,506	31,345,623
Expenses:		
Cost of sales	24,481,270	27,474,642
Other expenses	2,623,024	2,359,108
Total expenses	27,104,294	29,833,750
Segment margin (Note 7)	1,826,212	1,511,873
General expenses	1,568,032	1,427,576
Net income from operations	258,180	84,297
Accumulated operating surplus, beginning of year	95,383	11,086
Accumulated operating surplus, end of year - to statement 1	$ 353,563	$ 95,383

(See accompanying notes)

Statement 3

HIGHWAYS REVOLVING FUND

STATEMENT OF FINANCING ACTIVITIES AND ACCUMULATED NET EXPENDITURE

For the Year Ended March 31

	1992	1991
Financing requirements of the Revolving Fund		
Net capital acquisitions:		
Purchase of fixed assets	$ 4,893,594	$ 5,150,877
Proceeds received from sale of fixed assets	(298,458)	(421,263)
	4,595,136	4,729,614
Working capital changes:		
Increase (decrease) in accounts receivable	(206,560)	(355,687)
Increase (decrease) in construction work in progress	1,726,131	(1,056,300)
Increase (decrease) in prepaid expenses	28,641	---
Increase (decrease) in inventories	(341,293)	1,526,717
(Increase) decrease in accounts payable	(121,776)	169,089
(Increase) decrease in unearned revenue	(88,132)	262,052
	997,011	545,871
Total financing requirements	5,592,147	5,275,485
Less amounts financed by operations:		
Net income from operations	258,180	84,297
Items not affecting working capital		
- depreciation	3,588,428	3,461,604
- (gain)/loss on disposal of fixed assets	9,805	(65,034)
	3,856,413	3,480,867
Net expenditure	1,735,734	1,794,618
Accumulated net expenditure, beginning of year	43,805,384	42,010,766
Accumulated net expenditure, end of year - to Statement 1	$45,541,118	$43,805,384

(See accompanying notes)

HIGHWAYS REVOLVING FUND

NOTES TO THE FINANCIAL STATEMENTS

March 31, 1992

1. Accounting Policies

a) Basis of Accounting

The financial statements are prepared using the accrual basis of accounting.

b) Net Cash Expenditure (Recovery)

The net cash expenditure (recovery) is the cash flow from (to) the Consolidated Fund. It represents the total annual financing requirements (surpluses) resulting from net capital acquisitions, working capital changes and net cash flows from operations.

c) Accumulated Net Expenditure

The accumulated net expenditure of the Fund includes the following:

i) working capital advanced by the Minister of Finance as at March 31, 1982 to the Revolving Fund;

ii) the net cash expenditure (recovery) for each fiscal year thereafter; and

iii) the lower of net book value or fair market value of assets acquired (disposed of) at no charge from (to) another government agency.

d) Disposition of Accumulated Operating Surplus or Deficit

In accordance with Subsection 14(4) of The Department of Highways and Transportation Act, the Minister shall pay to the Consolidated Fund all or any part of any surplus in the Revolving Fund that Treasury Board may direct. Treasury Board has specified that the maximum accumulated surplus/deficit for the Highways Revolving Fund shall be $1,000,000. Treasury Board has also specified that if at the end of a fiscal year the accumulated surplus (deficit) exceeds the maximum, then any surplus (deficit) in excess of the maximum shall, as soon as possible after the close of the fiscal year, be paid to (from) the Consolidated Fund.

However, if any deficit is in fact a subsidy and not a deficit due to business fluctuations, it must be recovered from the Department's appropriation in the same year. The Department budgets for a subsidy to the Revolving Fund in the same year that the deficit is expected to occur.

e) Inventories

Inventories are valued at the lower of original cost, as determined on a global moving average basis, and net realizable value.

f) **Construction and Maintenance Equipment**

Construction and maintenance equipment, including expenditures which renovate or modify the equipment and result in a corresponding increase in the useful life of the equipment, are capitalized and recorded at cost or as determined in Note 1(c)(iii).

g) **Depreciation**

i) **Construction and Maintenance Equipment**

Construction and maintenance equipment is depreciated on a unit of use basis (hours or kms.). The depreciation rate per unit of use for each item is calculated to allocate the capital cost of that item, less residual value, over the life expectancy of the equipment.

ii) **Other Equipment**

Salt storage bins are depreciated on a straight-line basis at a rate of 5% per year.

For all other equipment, depreciation is calculated as follows:

- Items costing $1,000 or more are depreciated on the straight-line basis at a rate of 10% per year.
- Items costing less than $1,000 are depreciated at a flat rate of $100 per year.

iii) **Saskatchewan Property Management Corporation Central Vehicle Agency Units**

Major additions or modifications made to motor vehicle units leased from the Saskatchewan Property Management Corporation are treated as capital cost additions. Depreciation is calculated on the capital cost additions for a unit, on a straight-line basis over the remaining term of the lease for that unit.

(iv) **Computer Equipment**

Computer equipment is depreciated on a straight-line basis at the rate of 25% per year.

h) **Equipment Rental Rates**

The rental rates charged by the Revolving Fund for use of its construction and maintenance equipment are calculated to return to the Revolving Fund by way of rentals, sufficient funds to recover the following Revolving Fund costs:

i) depreciation;

ii) repair and overhaul costs;

iii) operating costs of fuel, oil and license registration and insurance fees; and

iv) administration costs of the stores and repair depots and Revolving Fund office.

Each of the foregoing components of the rental rate is reviewed annually, revised as required, and approved by the Minister of Highways and Transportation.

i) Construction Revenue

The Revolving Fund uses the completed contract method to recognize construction revenue on custom and other work whereby revenues are recognized as projects are completed. Amounts received before projects are completed are reflected as unearned revenue.

j) Construction Work in Progress

Construction work in progress represents the actual cost of work performed on projects that are not completed. These costs will be recorded as expenditures when the corresponding revenues are recognized.

k) Surcharges

Surcharges levied by the Revolving Fund pursuant to Treasury Board directives are required to be returned to the Consolidated Fund. Accordingly, any such surcharges are recorded as a liability when invoiced.

2. Authority and Definition of Reporting Entity

The authority for this Revolving Fund was originally contained in Section 21 of The Highways Act and is continued under Section 14 of The Department of Highways and Transportation Act.

The purpose of the Revolving Fund is to provide equipment, materials and labour for certain departmental programs and for custom work projects to permit the equitable distribution of the cost of such services.

3. Authorized Financing

Subsection 14(10) of The Department of Highways and Transportation Act provides for a maximum amount of accumulated net expenditure which may at any time be outstanding to be set by order of the Lieutenant-Governor in Council. A maximum amount of $80,000,000 was established by Order-in-Council in April 1983.

4. Accounts Receivable

Accounts receivable include receivables from the Department of Highways and Transportation as follows:

	1992	1991
Operations division	$ 7,014	$316,031
Engineering division	73	2,946
Support services division	---	225
	$ 7,087	$319,202

5. **Construction, Maintenance and Other Equipment**

Details of this equipment are as follows:

	1992			1991
	Cost	Accumulated Depreciation	Net Book Value	Net Book Value
Equipment in service:				
Construction & maintenance equipment	$81,567,893	$43,073,518	$38,494,375	$37,393,055
Repair shop equipment	1,302,081	1,113,362	188,719	207,654
Office equipment	92,796	44,080	48,716	54,125
Computer equipment	330,901	208,664	122,237	202,310
Total	$83,293,671	$44,439,624	$38,854,047	$37,857,144

Depreciation has been provided for in the amount of $3,588,428 in the current year (1991 - $3,461,604).

6. **Construction Materials Inventory**

In 1991, the acquisition of an aggregate stockpile was included in the Revolving Fund's inventories reported under Current Assets. As this inventory will not be used in one year, the entire inventory has been retroactively reclassified as a non current asset.

7. **Segmented Information**

	Stores and Repair Depot	Equipment Fleet	Custom and Other Work	1992 Totals Before Eliminations	Elimination of Inter-Segment Transactions	1992 Total	1991 Total
Revenue:							
Sales or gross revenue	$12,667,499	$16,709,631	$ 4,393,321	$33,770,451	$ 6,912,639	$26,857,812	$28,736,211
Other revenue	3,498,341	—	—	3,498,341	1,415,842	2,082,499	2,544,378
Gain on sale of fixed assets	—	(9,805)	—	(9,805)	—	(9,805)	65,034
Total revenue	16,165,840	16,699,826	4,393,321	37,258,987	8,328,481	28,930,506	31,345,623
Expenses:							
Cost of sales	12,667,499	15,508,050	3,818,621	31,994,170	7,512,900	24,481,270	27,474,642
Other operating expenses	3,321,549	39,143	77,913	3,438,605	815,581	2,623,024	2,359,108
Total operating expenses	15,989,048	15,547,193	3,896,534	35,432,775	8,328,481	27,104,294	29,833,750
Segment margin	$ 176,792	$ 1,152,633	$ 496,787	$ 1,826,212	$ —	$ 1,826,212	$ 1,511,873

A substantial portion of the sales of the Stores and Repair Depot represents internal charges to the Equipment Fleet Operation for the repair of rental equipment. These charges are reflected as direct expenses of the Equipment Fleet Operation and have been eliminated in the statement of operations and accumulated operating surplus. Other eliminations have also been made with respect to internal sales of materials and internal rental charges.

8. Related Party Transactions

In accordance with established government policy, the Revolving Fund has not been charged with certain costs including occupancy, financing, field service and certain administrative costs. These costs have been absorbed by various departmental appropriations and therefore, no provision for such costs is reflected in these financial statements.

Included in these financial statements are income and expense amounts resulting from routine operating transactions conducted at prevailing market prices with various Saskatchewan Crown controlled departments, agencies and corporations with which the Revolving Fund is related.

9. Comparative Information

Certain 1991 balances have been reclassified to conform with the current year's presentation.

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the balance sheet of the Oil and Gas Revolving Fund as at March 31, 1992 and the statements of operations and accumulated operating surplus and financing activities and accumulated net expenditure for the year then ended. These financial statements are the responsibility of the Revolving Fund's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Revolving Fund as at March 31, 1992 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

W.K. Strelioff

Regina, Saskatchewan
August 8, 1992

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

OIL AND GAS REVOLVING FUND
BALANCE SHEET
As at March 31, 1992

ASSETS

Current:	
Accounts receivable	$ 35,973

LIABILITIES AND FUND EQUITY

Current Liabilities:	
Accounts payable	$ 318
Fund Equity:	
Accumulated net expenditure (recovery) (Statement 3)	(106,662)
Accumulated operating surplus (Statement 2) (Note 4)	142,317
Total Fund Equity	35,655
Total Liabilities and Fund Equity	$ 35,973

(See accompanying notes)

Statement 2

OIL AND GAS REVOLVING FUND
STATEMENT OF OPERATIONS AND ACCUMULATED OPERATING SURPLUS
For The Year Ended March 31, 1992

Revenue:	
Well Levy (Notes 1 and 4)	$ 2,608,331
Expenses:	
Wages	2,905,286
Computer expenses	793,148
Rent	662,661
Vehicle rental	158,805
Postage, telephone and courier	150,116
Advertising and printing related expenses	55,908
Travel and sustenance	36,922
Contractual services	34,371
Scientific and educational expenses	27,387
Stationery and office supplies	22,386
Professional and technical services	11,307
Repairs and maintenance	6,351
Miscellaneous expenses	67,062
Total expenses	4,931,710
Net (loss) from operations before the following:	(2,323,379)
Subsidy from Consolidated Fund (Note 1)	2,465,696
Net income for the year	142,317
Accumulated operating surplus, beginning of year	---
Accumulated operating surplus, end of year (to Statement 1)	$ 142,317

(See accompanying notes)

Statement 3

OIL AND GAS REVOLVING FUND
STATEMENT OF FINANCING ACTIVITIES AND ACCUMULATED NET EXPENDITURE
For The Year Ended March 31, 1992

Financing requirements of the Revolving Fund:	
Working capital changes:	
Increase (decrease) in accounts receivable	35,973
(Increase) decrease in accounts payable	(318)
	35,655
Less amounts provided by operations:	
Net income for the year	142,317
Net expenditure (recovery)	(106,662)
Accumulated net expenditure (recovery), beginning of year	---
Accumulated net expenditure (recovery), end of year (to Statement 1)	$ (106,662)

(See accompanying notes)

OIL AND GAS REVOLVING FUND
NOTES TO THE FINANCIAL STATEMENTS
March 31, 1992

1. Authority and Definition of Reporting Entity

This revolving fund is established pursuant to Section 20.2 of The Oil and Gas Conservation Act.

The purpose of the Revolving Fund, established effective April 1, 1991, is to provide a system of accounting for costs related to regulating and providing certain services to the oil and gas industry.

These costs are shared equally by the Department of Energy and Mines and the Oil and Gas Industry. The Department's share of the cost is shown in the statement of operations and accumulated operating surplus as a subsidy from the Consolidated Fund (also see Note 4).

2. Accounting Policies

(a) Basis of Accounting

The financial statements are prepared using the accrual basis of accounting.

(b) Well Levy

Well levy consists of annual fees charged to licence holders and unit operators of certain types of oil and gas wells whose names appear on Department's records on April 1 of each fiscal year. However, for the year ended March 31, 1992 these fees were charged to those licence holders and unit operators whose names appeared on the Department's records on August 1, 1991. The legislative authority for this fee is contained in section 20.5 (1) of The Oil and Gas Conservation Act.

(c) Net Cash Expenditure (Recovery)

The net cash expenditure (recovery) for a fiscal year is the total cash outflow (inflow) from (to) the Consolidated Fund related to the financing of working capital requirements and the financing of (provided by) operating deficits (surpluses) of the Revolving Fund.

(d) Accumulated Net Expenditure

The accumulated net expenditure of the Fund includes the following:

(i) Net cash expenditure (recovery) for the fiscal year.

(ii) The lower of net book value or fair market value of assets acquired (disposed of) at no charge from (to) another government agency.

3. Authorized Financing

Section 20.7 of The Oil and Gas Conservation Act provides for a maximum amount of accumulated net expenditure which may at anytime be outstanding to be set by order of the Lieutenant Governor in Council. The maximum amount of $650,000 was established by Order-in-Council 91/776.

4. Accumulated Operating Surplus

According to Section 20.5(9) of The Oil and Gas Conservation Act, where the total amount of the fees collected in a fiscal year does not approximate 50% of the total of the amounts paid out in that fiscal year, the Lieutenant Governor in Council shall take this into account in prescribing the fee for a subsequent fiscal year. Accordingly, this surplus is not available as general revenue of the Consolidated Fund.

5. Revolving Fund Expenses

Divisions within the Department of Energy and Mines provide certain services to the Revolving Fund. The expenses relating to these services are charged to the Revolving Fund on the basis of specific allocations approved by the Minister of Energy and Mines as provided by The Oil and Gas Revolving Fund Regulations.

6. Costs Borne by Other Agencies

According to established government policy the Revolving Fund has not been charged with certain administrative costs. These costs have been absorbed by various departmental appropriations and therefore no provision for such costs is reflected in these financial statements.

7. Related Parties

Included in these financial statements are income and expense amounts resulting from routine operating transactions conducted at prevailing market prices with various Saskatchewan Crown controlled departments, agencies and corporations with which the Revolving Fund is related.

Except as otherwise disclosed, account balances resulting from these transactions are included in the balance sheet and are settled on normal trade terms.

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the balance sheet of the Public Employees' Benefits Agency Revolving Fund as at March 31, 1992 and the statements of operations and financing activities and accumulated net expenditures for the year then ended. These financial statements are the responsibility of the Revolving Fund's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Revolving Fund as at March 31, 1992 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

W.K. Strelioff

Regina, Saskatchewan
June 30, 1992

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

PUBLIC EMPLOYEES' BENEFITS AGENCY REVOLVING FUND
BALANCE SHEET
As at March 31

	1992	1991
ASSETS		
Accounts receivable	$ 168,519	$ 130,632
Fixed assets (Note 4)	31,238	29,299
	$ 199,757	$ 159,931
LIABILITIES AND EQUITY		
Liabilities:		
Accounts payable	$ 75,842	$ 40,726
Equity:		
Accumulated net expenditure (Statement 3)	123,915	119,205
	$ 199,757	$ 159,931

(see accompanying notes)

Statement 2

PUBLIC EMPLOYEES' BENEFITS AGENCY REVOLVING FUND
STATEMENT OF OPERATIONS
For the Year Ended March 31

	1992	1991
Revenue:		
Administration fees	$2,307,632	$1,990,728
Expenses:		
Salary and benefits expense	1,143,455	1,020,802
Contractual services - professional and technical	702,223	556,183
Rent	143,273	113,208
Postage and communications	124,172	157,265
Supplies	56,367	38,558
Advertising/printing related expenses	61,920	51,825
Travel	37,466	27,966
Depreciation and amortization	29,455	22,534
Repairs and maintenance - furniture/equipment	7,522	2,259
Business entertainment expense	1,779	128
Total expenses	2,307,632	1,990,728
Excess of revenue over expenses	$ --	$ --

(see accompanying notes)

Statement 3

PUBLIC EMPLOYEES' BENEFITS AGENCY REVOLVING FUND
STATEMENT OF FINANCING ACTIVITIES AND ACCUMULATED NET EXPENDITURE
For the Year Ended March 31

	1992	1991
Financing requirements of the revolving fund		
Net capital acquisitions:		
Purchase of fixed assets	$ 31,394	$ 8,227
Working capital changes:		
Increase in accounts receivable	37,887	74,059
(Increase) decrease in accounts payable	(35,116)	62,103
	2,771	136,162
Less amount financed by operations:		
Items not requiring an outlay of funds		
- Depreciation and amortization	(29,455)	(22,534)
Net cash expenditure for the year	4,710	121,855
Accumulated net expenditure, beginning of year	119,205	(2,650)
Accumulated net expenditure, end of year - Statement 1	$ 123,915	$ 119,205

(see accompanying notes)

PUBLIC EMPLOYEES' BENEFITS AGENCY REVOLVING FUND
NOTES TO THE FINANCIAL STATEMENTS
March 31, 1992

1. Authority and Definition of Accounting Entity

The authority for this Revolving Fund is contained in Section 32.1 of *The Revenue and Financial Services Act*. The Revolving Fund was established to account for the administration costs of the Public Employees' Benefits Agency (PEBA). These costs are allocated to the various plans and programs administered by PEBA in accordance with the policy described in note 2(d).

2. Accounting Policies

(a) Basis of Accounting

The accounts are maintained on an accrual basis of accounting.

(b) Net Cash Expenditure (Recovery)

The net cash expenditure (recovery) for a fiscal year is the total cash outflow (inflow) from (to) the Consolidated Fund related to the financing of net capital acquisitions and working capital requirements of the Revolving Fund.

(c) Accumulated Net Expenditure (Recovery)

The accumulated net expenditure (recovery) of the Revolving Fund consists of the sum of the net cash expenditures (recoveries) of each fiscal year since inception.

(d) Revenue

The costs incurred in the administration of the various plans and programs by PEBA are billed on a monthly basis to these plans and programs as follows:

i) Costs relating to a particular plan or program are allocated to that plan.

ii) All other costs are allocated to these plans and programs using a formula primarily based on time required to administer these plans and programs.

(e) Fixed Assets

Individual fixed assets costing more than $500 are capitalized. They are being depreciated on a straight-line basis over terms of two to three years.

Leasehold improvements are amortized on a straight-line basis over the lease term for the related leased space.

3. Authorized Financing

Subsection 32.1(12) of *The Revenue and Financial Services Act* provides for the maximum of accumulated net expenditure which may at any time be outstanding to be set by order of the Lieutenant Governor in Council. The maximum amount for accumulated net expenditure has been set at $500,000.

4. Fixed Assets

	Cost		Accumulated Depreciation		Net Book Value	
	1992	1991	1992	1991	1992	1991
Equipment	$87,338	$55,937	$58,343	$32,959	$28,995	$22,978
Leaseholds	12,233	12,233	9,990	5,912	2,243	6,321
	$99,571	$68,170	$68,333	$38,871	$31,238	$29,299

5. Related Party Transactions

Included in these financial statements are income amounts resulting from routine operating transactions conducted at prevailing market prices with various Crown controlled agencies with which the Revolving Fund is related. Account balances resulting from these transactions are included in the balance sheet and are settled on normal trade terms.

Included in revenue and expenses are costs amounting to $274,706 (1991 - $208,779) incurred by the Consolidated Fund for services provided on behalf of the Revolving Fund. These costs are billed to the various plans and programs administered by PEBA in accordance with subsection 32.1(8) of *The Revenue and Financial Services Act*. Amounts received by the Revolving Fund relating to these costs are paid to the Minister of Finance and credited to the Consolidated Fund in accordance with subsection 32.1(11).

In accordance with established government policy, the Revolving Fund has not been charged with certain costs including financing and administrative costs. These costs have been absorbed by various departmental appropriations and therefore, no provision for such costs is reflected in these financial statements.

6. Comparative Figures

Certain comparative figures have been restated to conform with the current year's financial statement presentation.

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the balance sheet of the Queen's Printer Revolving Fund as at March 31, 1992 and the statements of operations and accumulated operating surplus and financing activities and accumulated net expenditure for the year then ended. These financial statements are the responsibility of the Fund's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Fund as at March 31, 1992 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

W.K. Strelioff

Regina, Saskatchewan
July 8, 1992

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

DEPARTMENT OF JUSTICE
QUEEN'S PRINTER REVOLVING FUND
BALANCE SHEET
AS AT MARCH 31

	1992	1991
ASSETS		
Current:		
Accounts receivable	$ 11,510	$ 44,228
Inventory	49,573	39,851
Prepaid expenses	7,663	---
Total current assets	68,746	84,079
Fixed assets (Note 5)	23,971	15,939
Total Assets	$ 92,717	$ 100,018
LIABILITIES AND FUND EQUITY		
Current Liabilities:		
Accounts payable	$ 8,858	$ 61,749
Unearned revenue	52,458	45,128
Total current liabilities	61,316	106,877
Fund Equity:		
Accumulated net expenditure (recovery) (Statement 3)	(24,205)	(140,549)
Accumulated operating surplus (Statement 2)	55,606	133,690
Total Fund Equity (recovery)	31,401	(6,859)
Total Liabilities and Fund Equity	$ 92,717	$ 100,018

(See accompanying notes to the financial statements)

Statement 2

DEPARTMENT OF JUSTICE
QUEEN'S PRINTER REVOLVING FUND
STATEMENT OF OPERATIONS AND ACCUMULATED OPERATING SURPLUS
FOR THE YEAR ENDED MARCH 31

	1992	1991
Sales	$ 752,448	$ 878,885
Cost of goods sold	518,789	620,450
Gross profit	233,659	258,435
Expenses:		
Salaries	164,787	70,694
Office supplies	11,183	21,405
Building rent	9,895	11,323
Telephone	8,410	5,257
Other	23,496	14,668
Store move	10,282	---
Consultant fees	---	16,921
Total expenses	228,053	140,268
Net income	5,606	118,167
Accumulated operating surplus, beginning of year	133,690	15,523
Less payment to Consolidated Fund	(83,690)	---
Accumulated operating surplus, end of year (Statement 1)	$ 55,606	$ 133,690

(See accompanying notes to the financial statements)

Statement 3

DEPARTMENT OF JUSTICE
QUEEN'S PRINTER REVOLVING FUND
STATEMENT OF FINANCING ACTIVITIES AND ACCUMULATED NET EXPENDITURE
FOR THE YEAR ENDED MARCH 31

	1992	1991
Financing requirements of (recovery by) the Revolving Fund:		
Working capital changes:		
Increase (decrease) in accounts receivable	$ (32,718)	$ 17,337
Increase in inventory	9,722	16,786
Increase in prepaid expenses	7,663	---
Decrease (increase) in accounts payable	52,891	(60,688)
Increase in unearned revenue	(7,330)	(1,121)
	30,228	(27,686)
Acquisitions of fixed assets	9,821	13,858
Payment of accumulated operating surplus to Consolidated Fund (Note 4)	83,690	---
Amount financed by operations:		
Net income (Statement 2)	(5,606)	(118,167)
Items not requiring an outlay of funds		
Depreciation	(1,789)	(697)
	(7,395)	(118,864)
Net cash expenditure (recovery)	116,344	(132,692)
Accumulated net expenditure (recovery), beginning of year	(140,549)	(7,857)
Accumulated net expenditure (recovery), end of year (Statement 1)	$ (24,205)	$ (140,549)

(See accompanying notes to the financial statements)

DEPARTMENT OF JUSTICE
QUEEN'S PRINTER REVOLVING FUND
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1992

1. Accounting Policies

a) Basis of Accounting

The accounts are maintained on the accrual basis of accounting.

b) Net Cash Expenditure (Recovery)

The net cash expenditure (recovery) for a fiscal year is the total cash outflow (inflow) from (to) the Consolidated Fund related to the financing of net capital acquisitions, working capital requirements and the financing of (provided by) operating deficits (surpluses) of the revolving fund.

c) Accumulated Net Expenditure (Recovery)

The accumulated net expenditure (recovery) of the fund includes the following:

i) Net cash expenditure (recovery) for each fiscal year.

ii) The lower of net book value or fair market value of assets acquired at no charge from other government agencies.

d) Inventory

Inventory is valued at the lower of cost and net realizable value. Inventory consists of unsold Gazettes, books and loose-leaf releases and binders.

e) Depreciation

Depreciation is provided on equipment on a straight line basis at an annual rate of 10% of acquisition value.

f) Unearned Revenue

Subscriptions to The Saskatchewan Gazette are considered unearned revenue for those months that the subscription extends beyond the fiscal year.

2. Authority and Definition of Entity

The authority for this revolving fund is contained in Section 9.1 of The Queen's Printer Act. The purpose of the revolving fund is to provide a mechanism for the printing, publishing and distributing to the public of government documents and publications.

3. Authorized Financing

Subsection 9.1(10) of The Queen's Printer Act provides for a maximum amount of accumulated net expenditures which may at any time be outstanding to be set by order of the Lieutenant Governor in Council. The maximum amount has been set at $150,000 by Order-in-Council 667/89.

4. Disposition of Accumulated Operating Surplus or Deficit

In accordance with subsection 9.1(4) of The Queen's Printer Act, the Minister shall pay to the Consolidated Fund all or any part of any surplus in the revolving fund that Treasury Board may direct. Treasury Board has specified that the maximum accumulated surplus/deficit for the revolving fund shall be $50,000. Treasury Board has specified that if at the end of the fiscal year the accumulated surplus (deficit) exceeds the maximum, then any surplus (deficit) in excess of the maximum shall, as soon as possible after the close of the fiscal year be paid into (from) the Consolidated Fund.

5. Fixed Assets

	Acquisition Value	Accumulated Amortization	Net Book Value
Equipment - 1992	$ 26,630	$ 2,659	$ 23,971
- 1991	$ 16,808	$ 869	$ 15,939

6. Costs Borne By Other Agencies

In accordance with established government policy, the revolving fund has not been charged with certain occupancy, financing and administrative costs. These costs have been absorbed by various departmental appropriations and therefore no provision for such costs is reflected in these financial statements.

7. Related Parties

Related parties to the Fund are Saskatchewan Crown controlled departments, agencies and corporations. Transactions with these parties are recorded at normal market prices except as described herein.

8. Comparative Figures

The comparative figures have been reclassified to conform with the current year's presentation.

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the statement of financial position of the Resource Protection and Development Revolving Fund as at March 31, 1992 and the statements of operations and accumulated operating surplus and financing activities and accumulated net expenditure for the year then ended. These financial statements are the responsibility of the Fund's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Revolving Fund as at March 31, 1992 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

W.K. Strelioff

Regina, Saskatchewan
August 13, 1992

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

RESOURCE PROTECTION AND DEVELOPMENT REVOLVING FUND
STATEMENT OF FINANCIAL POSITION
As At March 31

	1992 (Note 8)	1991
ASSETS		
Current:		
Accounts receivable net of allowance for doubtful accounts (Note 7)	$ 607,400	$ 1,476,938
Inventory	287,181	1,181,347
Prepaid expenses	102,070	76,636
	996,651	2,734,921
Non Current:		
Equipment (Note 5)	2,667,342	2,668,661
Land development	—	23,783
	2,667,342	2,692,444
	$ 3,663,993	$ 5,427,365
LIABILITIES AND EQUITY		
Current liabilities:		
Accounts payable (Note 7)	$ 176,197	$ 134,086
Equity:		
Accumulated operating (deficit) (Statement 2)	(383,666)	(185,439)
Accumulated net expenditure (Statement 3)	3,871,462	5,478,718
	3,487,796	5,293,279
	$ 3,663,993	$ 5,427,365

(See accompanying notes)

Statement 2

RESOURCE PROTECTION AND DEVELOPMENT REVOLVING FUND
STATEMENT OF OPERATIONS AND ACCUMULATED OPERATING SURPLUS
For the Year Ended March 31

	1992 (Note 8)	1991
Revenue:		
Radio communications	$ 1,300,503	$ 1,236,764
Equipment rental and recoveries	658,290	835,068
Expenditures billed to Government agencies:		
- Department of Natural Resources for fire suppression	—	31,918,139
Other agencies:		
- Capital projects	243,369	3,061,626
- Fish enhancements	—	293,603
- Forestry	—	5,113,439
- Wildlife	—	45,814
- Services provided to Northern Revenue Sharing Trust Account regarding collection of leases	—	336,365
Fire suppression expenditures recovered from other sources	—	561,600
Integrated long-term Forest Resource Management Plan - Government of Canada	140,659	—
	2,342,821	43,402,418
Expenses:		
Labour, travel and sustenance	804,869	16,424,569
Depreciation	376,314	394,992
Contractual services	362,732	3,951,462
Repair and overhaul of equipment	344,278	589,526
Miscellaneous operating	231,047	3,579,838
Fuel, materials and supplies	173,147	2,610,525
Bad debt expense	122,476	—
General and administrative	88,463	90,253
Rental of equipment, building and aircraft	37,722	15,757,107
	2,541,048	43,398,272
Current year operating (deficit)/surplus	(198,227)	4,146
Accumulated deficit, beginning of year	(185,439)	(189,585)
Accumulated (deficit), end of year (Statement 1)	$ (383,666)	$ (185,439)

(See accompanying notes)

Statement 3

RESOURCE PROTECTION AND DEVELOPMENT REVOLVING FUND
STATEMENT OF FINANCING ACTIVITIES AND ACCUMULATED NET EXPENDITURE
For the Year Ended March 31

	1992	1991
Financing Requirements of the Revolving Fund		
Capital acquisitions:		
Purchase of equipment	$ 375,443	$ 699,529
Less proceeds from sale of equipment	(3,073)	(83,564)
Land development	—	6,639
	372,370	622,603
Working capital changes:		
Increase (decrease) in accounts receivable	155,096	(3,576,511)
(Decrease) in inventories	(29,643)	(228,959)
Increase (decrease) in prepaid expenses	25,434	(48,202)
(Increase) decrease in accounts payable	(156,178)	129,048
	(5,291)	(3,724,624)
Total Financing Requirements	367,079	(3,102,021)
Less amount financed by operations:		
Current year surplus or deficit	(198,227)	4,146
Items not requiring an outlay (generating an inflow) of funds:		
- Depreciation	376,314	394,992
- Provision for doubtful accounts receivable	122,476	—
- (Gain) on disposal of equipment	(2,625)	(68,994)
	297,938	330,144
Net cash (recovery)	69,141	(3,432,165)
Net assets transferred from the Revolving Fund at no cost (Note 8)	(1,676,397)	—
Accumulated net expenditure, beginning of year	5,478,718	8,910,883
Accumulated net expenditure, end of year (Statement 1)	$ 3,871,462	$ 5,478,718

(See accompanying notes)

RESOURCE PROTECTION AND DEVELOPMENT REVOLVING FUND
NOTES TO FINANCIAL STATEMENTS
March 31, 1992

1. Significant Accounting Policies

(a) Basis of Accounting

The accounts are maintained on an accrual basis of accounting.

(b) Net Cash Expenditure (Recovery)

The net cash expenditure (recovery) for a fiscal year is the total cash outflow (inflow) from (to) the Consolidated Fund related to the financing of net capital acquisitions, working capital requirements and the financing of (provided by) operating deficits (surpluses) of the Revolving Fund.

(c) Accumulated Net Expenditure

The accumulated net expenditure of the Fund includes the following:

i) amounts due to the Minister of Finance as at March 31, 1982, and assumed by the Revolving Fund in respect of working capital advances. These advances were subsequently written off by Treasury Board Order concurrent with a change in Consolidated Fund accounting policy which treats the financing of revolving fund activities as budgetary transactions;

ii) the lower of net book value or fair market value of assets acquired (disposed of) at no charge from (to) another government agency;

iii) the net cash expenditure (recovery) for each fiscal year thereafter.

(d) Inventory

Inventory of materials and supplies is valued at the lower of cost and net realizable value.

(e) Land Development

The recreational subdivision program develops recreational lots for lease to the public. The asset value reflects costs incurred on lot development less amounts written off in respect of lots not expected to be leased. The remaining development costs are expected to be recovered when the subdivisions are leased.

(f) Depreciation

Construction equipment is depreciated on a straight-line basis, with adjustments for actual use in excess of that expected. The depreciation rate per unit of use for each item is calculated to recover the capital cost of that item, less residual value, over the life expectancy of the equipment.

Depreciation of radio communications equipment is calculated on a straight-line basis with the current annual rate being 8.34% of cost.

Depreciation on garage, shop and office equipment is calculated on the straight-line basis with the current annual rate being 10% of cost.

2. Authority and Definition of Entity

The authority for this Revolving Fund was originally established under Section 11 of The Department of Tourism and Renewable Resources Act. Since May 1983, the Fund continues under Section 13 of The Renewable Resources, Recreation & Culture Act.

The purpose of the Revolving Fund is to provide a system of accounting for the provision of labour, machinery, equipment, materials, supplies, and technical, supervisory and administrative services that are required for the construction, maintenance, repair, alteration, extension or improvement of buildings, structures, recreation facilities, roads, dams, bridges, ditches, fireguards or other works of similar nature; and for the provision of a radio communications service which includes the establishment, construction, maintenance and operation of radio communications networks; and for the acquisition and development of recreation sites.

3. Authorized Financing

Subsection 13(10) of The Renewable Resources, Recreation & Culture Act provides for a maximum amount of accumulated net expenditure which may at any time be outstanding to be set by order of the Lieutenant Governor in Council. The maximum amount has been set at $30,000,000 by authority of Order-In-Council 686/89.

4. Disposition of Accumulated Operating Surplus or Deficit

In accordance with Subsection 13(4) of The Renewable Resources, Recreation & Culture Act, the Minister shall pay to the Consolidated Fund all or any part of any surplus in the Revolving Fund that Treasury Board may direct. Treasury Board has specified that the maximum accumulated surplus/deficit for the Revolving Fund shall be $200,000. Treasury Board has also specified that if at the end of a fiscal year the accumulated surplus/deficit exceeds the maximum, then any surplus/deficit in excess of the maximum shall, as soon as possible after the close of the fiscal year be paid into/from the Consolidated Fund.

5. Equipment

	1992			1991
	Cost	Accumulated Depreciation	Net Book Value	Net Book Value
Equipment rental	$3,586,340	$1,939,593	$1,646,747	$1,654,460
Radio communications	2,470,522	1,449,927	1,020,595	1,014,201
	$6,056,862	$3,389,520	$2,667,342	$2,668,661

6. Capital Projects Program

The Revolving Fund charges the Saskatchewan Property Management Corporation and the Consolidated Fund for all costs incurred for parks and renewable resources capital projects. Capital projects in progress as of April 1, 1991 are being completed by the Fund, but no new projects are accepted anymore.

7. Related Party Transactions

In accordance with established government practice, the Revolving Fund has not been charged with certain occupancy, financing, administrative and certain other costs. These costs have been absorbed by various departmental appropriations and, therefore, no provision for such costs is reflected in these financial statements.

Included in accounts receivable is a balance owing from provincial government departments or agencies of $599,224 (1991 - $549,184). Included in accounts payable is a balance owing to provincial government departments or agencies of $11,262 (1991 - $10,236).

Substantially all revenue arises from billings rendered to government departments, agencies and crown corporations.

8. Discontinued Operations

Effective April 1, 1991, the operations of the fire suppression branch, forestry branch, fish enhancement program, wildlife program and capital projects branch were transferred from the Revolving Fund to the Consolidated Fund. Accordingly, all assets and liabilities of these branches and programs were transferred at net book value as follows:

Current Assets/Liabilities

Accounts Receivable (net)	$ 902,158
Inventory	864,523
Account Payable	(114,067)
	1,652,614

Non Current Assets

Land Development	23,783
Total Transferred	$1,676,397

The accumulated net expenditure has been adjusted to reflect the above transfer.

Capital projects in progress under the capital projects branch as at April 1, 1991 are being completed in the Revolving Fund.

9. Segmented Information

	Capital Projects	Equipment Rental	Radio Communications	Other	Total
Revenue	$ 243,369	$ 658,290	$ 1,300,502	$ 140,660	$ 2,342,821
Expenses	343,539	707,988	1,348,861	140,660	2,541,048
Current year operating surplus/ (deficit)	$ (100,170)	$ (49,698)	$ (48,359)	$ —	$ (198,227)
1991 operating surplus/(deficit)	$ —	$ 76,376	$ (72,230)	$ —	$ 4,146
Identifiable assets	$ 422,744	$ 1,696,756	$ 1,544,493	$ —	$ 3,663,993

10. Comparative Financial Information

Certain 1991 balances have been reclassified to conform with the current year's presentation.

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the balance sheet of the Saskatchewan Book Bureau Revolving Fund as at March 31, 1992 and the statements of operations and accumulated operating surplus and financing activities and accumulated net expenditures for the year then ended. These financial statements are the responsibility of the Revolving Fund's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Revolving Fund as at March 31, 1992 and the results of its operation and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

W.K. Strelioff

Regina, Saskatchewan
May 29, 1992

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

SASKATCHEWAN BOOK BUREAU REVOLVING FUND

BALANCE SHEET

As at March 31

	1992	1991
ASSETS		
Current:		
Petty cash	$ 2,100	$ 2,100
Accounts receivable	55,931	104,154
Prepaid expenses	1,719	---
Inventories	1,926,192	1,444,755
Total Current Assets	1,985,942	1,551,009
Fixed assets (Note 5)	201,194	302,600
	$2,187,136	$1,853,609
LIABILITIES AND EQUITY		
Current Liabilities:		
Accounts payable and accrued liabilities	$ 191	$ 4,674
Customer deposits and credits	6,370	3,951
Capital lease obligation due within one year (Note 6)	---	35,437
Total Current Liabilities	6,561	44,062
Capital Lease Obligation (Note 6)	---	39,511
Fund Equity:		
Accumulated net expenditure (Statement 3)	1,908,542	1,543,681
Accumulated operating surplus (Statement 2)	272,033	226,355
	2,180,575	1,770,036
	$2,187,136	$1,853,609

(See accompanying notes)

Statement 2

SASKATCHEWAN BOOK BUREAU REVOLVING FUND

STATEMENT OF OPERATIONS AND ACCUMULATED OPERATING SURPLUS

For the Year Ended March 31

	1992	1991
Revenue:		
Sales	$5,350,580	$4,706,142
Cost of goods sold	4,591,018	4,017,584
Gross profit	759,562	688,558
Commission on E & H tax	138	222
Restocking charge on returned sales	6,971	6,560
Refund of previous years' expenditures	43	---
	766,714	695,340
Operating expenses:		
Salaries	357,397	357,623
Depreciation and amortization	104,940	101,356
Computer rental and maintenance	43,550	66,529
Office and warehouse expense	48,366	54,020
Postage	51,188	---
Freight and express out	22,267	17,183
Interest expense	6,136	10,995
Telephone expense	8,117	9,678
Travel	1,508	1,279
Service and repair of equipment	488	994
Transport charges - office and warehouse	398	431
Mechanical and electronic parts	243	95
Tuition/registration fees	145	985
(Gain) on disposition of fixed assets	(62)	(2,183)
	644,681	618,985
Net income from operations	122,033	76,355
Accumulated operating surplus, beginning of year	226,355	290,583
Accumulated operating surplus, paid to Consolidated Fund	(76,355)	(140,583)
Accumulated operating surplus, end of year (Statement 1)	$ 272,033	$ 226,355

(See accompanying notes)

Statement 3

SASKATCHEWAN BOOK BUREAU REVOLVING FUND

STATEMENT OF FINANCING ACTIVITIES AND ACCUMULATED NET EXPENDITURES

For the Year Ended March 31

	1992	1991
Financing requirements of the Revolving Fund:		
Net capital acquisitions:		
Purchase of fixed assets	$ 3,540	$ 117,204
Proceeds from sale of fixed assets	(68)	(2,184)
	3,472	115,020
Working capital changes:		
(Decrease) increase in accounts receivable	(48,223)	43,135
Increase (decrease) in prepaid expenses	1,719	---
Increase (decrease) in inventories	478,917	(112,025)
Decrease (increase) in accounts payable	37,501	(2,002)
	469,914	(70,892)
Decrease (increase) in capital lease obligations	39,511	35,437
Prior year's income (of Revolving Fund) transferred to (recovered from) Consolidated Fund	76,355	140,583
	589,252	220,148
Less amount financed by operations:		
Net income	122,033	76,355
Items not requiring an outlay (inflow) of funds:		
- depreciation	104,940	101,356
- (gain) loss on disposal of fixed assets	(62)	(2,183)
	226,911	175,528
Net expenditure (recovery)	362,341	44,620
Inventory transferred to Revolving Fund at no cost during year (Note 10)	2,520	15,255
Assets transferred from Revolving Fund at no cost during year	---	(92,865)
Accumulated net expenditure, beginning of year	1,543,681	1,576,671
Accumulated net expenditure, end of year (Statement 1)	$1,908,542	$1,543,681

(See accompanying notes)

SASKATCHEWAN BOOK BUREAU REVOLVING FUND

NOTES TO THE FINANCIAL STATEMENTS

March 31, 1992

1. Accounting Policies

a) Basis of Accounting

The accounts are maintained on an accrual basis of accounting.

b) Accumulated Cash Expenditure (Recovery)

The net cash expenditure (recovery) for a fiscal year is the total cash outflow (inflow) from (to) the Consolidated Fund related to the financing of net capital acquisitions, working capital requirements and operating deficits (surpluses) of the Revolving Fund.

c) Accumulated Net Expenditure

The accumulated net expenditure of the Fund includes the following:

i) Amounts due to the Minister of Finance as at March 31, 1982, and assumed by the Revolving Fund in respect of working capital advances.

ii) Net cash expenditure (recovery) for each fiscal year thereafter.

iii) The lower of net book value or fair market value of assets acquired (disposed of) at no cost from (to) another government agency.

d) Depreciation and Amortization

Depreciation is provided on office and warehouse equipment on a straight line basis at an annual rate of 10% of acquisition value. Computer software costs are amortized at an annual rate of 25% from the date the software becomes operational. Computer equipment is amortized on a straight-line basis at an annual rate of 25% of acquisition value.

e) Inventory Valuation

Inventory is valued at the lower of average cost and net realizable value.

f) Pricing Policy

The Revolving Fund's sales catalogue of books and educational materials and the retail list prices of the items therein are revised periodically by the management with a view to operating the Revolving Fund as close to the break even point as possible. For the 1991 and 1992 years, the retail list price of publications was based on invoice cost plus 16.5%.

2. Authority and Definition of Entity

The authority for this Revolving Fund is contained in Section 10.4(1) of The Education Act. The purpose of the Saskatchewan Book Bureau Revolving Fund is to finance and to provide a system of accounting for the purchase, sale and distribution of such school textbooks, workbooks, reference textbooks, related print and non-print materials as authorized by the Department of Education for use in Saskatchewan schools, and to serve as distributor and sales agent for publications and materials of the Department of Education.

3. Authorized Financing

Section 10.4(8) of The Education Act provides for a maximum amount of accumulated net expenditures which may at any time be outstanding to be set by order of the Lieutenant Governor-in-Council. The maximum amount has been set at $4,000,000.

4. Disposition of Accumulated Operating Surplus or Deficit

In accordance with section 10.4(4) of The Education Act, the Minister shall pay to the Consolidated Fund all or any part of any surplus in the Revolving Fund that Treasury Board may direct. Treasury Board has specified that the maximum accumulated surplus (deficit) for the Book Bureau Revolving Fund shall be $150,000. Treasury Board has also specified that if at the end of the fiscal year the accumulated surplus (deficit) exceeds the maximum, then any surplus (deficit) in excess of the maximum shall, as soon as possible after the close of the fiscal year, be paid into (from) the Consolidated Fund.

5. Fixed Assets

	1992			1991
	Cost	Accumulated Depreciation	Net Book Value	Net Book Value
Office equipment	$ 7,983	$ 5,691	$ 2,292	$ 2,828
Warehouse equipment	39,592	37,607	1,985	3,406
Computer software	259,958	126,450	133,508	194,957
Computer equipment	152,000	88,591	63,409	101,409
	$459,533	$258,339	$201,194	$302,600

Depreciation and amortization provided in the financial statements for the current year amounted to $104,940 (1991 - $101,356).

6. Leased Computer Equipment

The Saskatchewan Book Bureau Revolving Fund exercised its buyout option concerning the computer equipment previously under capital lease from Saskatchewan Property Management Corporation. The amount of $74,948 plus $6,136 interest was paid out in 1991-92.

7. Commitments

The Revolving Fund is committed to the following approximate expenditures for the years 1992-93 to 1996-97:

Grade 9 Social Studies Textbook - $517,094

8. Costs Borne By Other Agencies

In accordance with established government policy the Revolving Fund has not been charged with certain costs including occupancy, financing and certain administrative costs. These costs have been absorbed by various departmental appropriations and therefore no provision for such costs is reflected in these financial statements. Prior to April 1, 1991, postage costs were borne by the Department of Education. Effective April 1, 1991, the Department of Education discontinued paying these costs. Accordingly, the postage costs are reflected in these financial statements.

9. Related Parties

Included in these financial statements are income and expense amounts resulting from routine operating transactions conducted at prevailing market prices with various Saskatchewan Crown controlled departments, agencies and corporations with which the Revolving Fund is related.

Except as otherwise disclosed, account balances resulting from these transactions are included in the balance sheet and are settled on normal trade terms.

10. Transfer of Inventory

The Department of Education transferred inventory items valued at $2,520 (1991 - $15,255) to the Revolving Fund at no cost. April 1, 1990 the Revolving Fund transferred assets with a total value of $92,865 to the Correspondence School Revolving Fund at no cost.

11. Comparative Information

Certain 1991 balances have been reclassified to conform with the current year presentation.

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the statement of financial position of the Battlefords Regional Care Centre as at March 31, 1992 and the statements of operations and changes in financial position for the year then ended. These financial statements are the responsibility of the Centre's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Centre as at March 31, 1992 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

W.K. Strelioff

Regina, Saskatchewan
May 15, 1992

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

THE BATTLEFORDS REGIONAL CARE CENTRE
STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31

	Operating Fund		Capital Fund		Total	
	1992	1991	1992	1991	1992	1991
Assets						
Current:						
Cash	$ 546,475	$ 376,847			$ 546,475	$ 376,847
Short term investments (at cost which approximates market)	330,621	317,723			330,621	317,723
Accrued funding receivable (Note 8)	323,691	341,783			323,691	341,783
Accounts receivable	28,598	27,141			28,598	27,141
Inventory (at cost)	51,543	57,123			51,543	57,123
Prepaid expenses	33,868	39,953			33,868	39,953
	1,314,796	1,160,570			1,314,796	1,160,570
Other:						
Due from Operating Fund			$ 76,703	$ 45,909	76,703	45,909
Capital Assets (Note 5)	—	—	635,949	676,519	635,949	676,519
	$1,314,796	$1,160,570	$ 712,652	$ 722,428	$2,027,448	$1,882,998
Liabilities and Fund Balances						
Current Liabilities:						
Accounts payable - trade	$ 90,830	$ 76,263			$ 90,830	$ 76,263
Accrued salaries and benefits	113,415	118,854			113,415	118,854
Accrued vacation pay and banked time (Note 8)	335,807	346,387			335,807	346,387
Unearned revenue	52,825	39,142			52,825	39,142
	592,877	580,646			592,877	580,646
Other:						
Due to Capital Fund	76,703	45,909			76,703	45,909
Total Liabilities	669,580	626,555			669,580	626,555
Fund balances (Statement 2)	645,216	534,015	$ 712,652	$ 722,428	1,357,868	1,256,443
	$1,314,796	$1,160,570	$ 712,652	$ 722,428	$2,027,448	$1,882,998

(See accompanying notes to the financial statements)

Statement 2

THE BATTLEFORDS REGIONAL CARE CENTRE
STATEMENT OF OPERATIONS
YEAR ENDED MARCH 31

	Operating Fund		Capital Fund		Total	
	1992	1991	1992	1991	1992	1991
Restricted Revenues:						
Funding from the Consolidated Fund						
- Operating (Note 3(b)(ii)) and capital	$4,997,863	$4,867,365	$ 76,600	$ 76,600	$5,074,463	$4,943,965
- Community Outreach Program	49,520	47,021			49,520	47,021
Resident fees	1,517,405	1,426,997			1,517,405	1,426,997
Donations	—	—	6,427	2,811	6,427	2,811
Unrestricted Revenues:						
Other	51,535	49,410			51,535	49,410
Ancillary Income						
- Interest	72,832	103,410			72,832	103,410
- Other	15,800	3,158			15,800	3,158
	6,704,955	6,497,361	83,027	79,411	6,787,982	6,576,772
Expenses:						
Salaries and wages	$4,907,745	$4,840,415			$4,907,745	$4,840,415
Employee benefits	565,404	545,623			565,404	545,623
Resident care	182,682	190,896			182,682	190,896
Dietetics	340,477	325,498			340,477	325,498
Laundry	163,618	190,094			163,618	190,094
Administration	104,917	114,854			104,917	114,854
Housekeeping	39,647	30,593			39,647	30,593
Resident activity and recreation programs	4,835	4,047			4,835	4,047
Plant operations	80,722	92,928			80,722	92,928
Utilities	151,852	147,994			151,852	147,994
Plant maintenance	17,636	5,136			17,636	5,136
Physiotherapy	2,963	1,853			2,963	1,853
Community Outreach Project	31,256	41,191			31,256	41,191
Amortization			$ 91,879	$ 76,787	91,879	76,787
Loss on disposal of fixed assets			924	—	924	—
	6,593,754	6,531,122	92,803	76,787	6,686,557	6,607,909
Excess (deficiency) of revenues over expenses	$ 111,201	$ (33,761)	$ (9,776)	$ 2,624	$ 101,425	$ (31,137)
Fund balances, beginning of year (Note 2(b))	534,015	[illegible]7,776	722,428	719,804	1,256,443	1,287,580
Fund balances, end of year (to Statement 1)	$ 645,216	$ 534,015	$ 712,652	$ 722,428	$1,357,868	$1,256,443

(See accompanying notes to the financial statements)

Statement 3

THE BATTLEFORDS REGIONAL CARE CENTRE
STATEMENT OF CHANGES IN FINANCIAL POSITION
YEAR ENDED MARCH 31

	1992	1991
Cash resources received for (used in):		
Operating Activities:		
Excess (deficiency) of revenues over expenses - operating fund	$ 111,201	$ (33,761)
Net change in non-cash working capital balances related to operations (Note 9)	40,531	49,979
Net cash provided by operating activities	151,732	16,218
Investment Activities:		
Acquisition of assets from Consolidated Fund	(45,806)	(30,691)
Acquisition of assets from donations	(6,427)	(2,811)
Net cash used in investment activities	(52,233)	(33,502)
Financing Activities:		
Funding from Consolidated Fund for capital assets	76,600	76,600
Donations for acquisition of assets	6,427	2,811
Net cash provided by financing activities	83,027	79,411
Net change in cash resources during the year	182,526	62,127
Cash and short-term investments, beginning of year	694,570	632,443
Cash and short-term investments, end of year	$ 877,096	$ 694,570

(See accompanying notes to the financial statements)

THE BATTLEFORDS REGIONAL CARE CENTRE
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1992

1. Status of The Battlefords Regional Care Centre

By Order-in-Council #1266/79, on August 1, 1979, the responsibility for management, control and operation of The Battlefords Regional Care Centre was transferred to the Board of Governors for the Centre under provisions of *The Housing and Special-care Homes Act*.

2. Accounting Changes

Effective April 1, 1991 the Centre changed its basis of accounting presentation and method used to account for capital funding in order to comply with generally accepted accounting principles.

a) Basis of Presentation

The Centre has adopted a columnar approach for presenting its various funds. The statement of financial position and statement of operations now present assets, liabilities and activities of the operating and capital funds in separate columns and provide an integrated total column. This information was previously presented in separate statements and schedules.

b) Capital Funding

Capital funding is now recorded as income of the Capital Fund when received or receivable. In prior years, a deferral was set up for capital funding received and unexpended at year end.

This change has been applied retroactively in these financial statements. The effect is to increase the 1992 capital fund revenue by $30,794 (1991 - $45,909). Deferred revenue has been decreased by similar amounts.

As a result of these changes, the capital fund balance at April 1, 1991 increased by $45,909. There is no effect on fund balances prior to April 1, 1990.

3. Significant Accounting Policies

These financial statements have been prepared in accordance with generally accepted accounting principles. Significant accounting policies are summarized as follows:

a) Fund Accounting

The Battlefords Regional Care Centre maintains its accounts in accordance with the principles of fund accounting. For financial reporting purposes, accounts with similar characteristics have been combined into the following major groupings:

- Operating Fund
- Capital Fund

b) Revenue

Regulations issued pursuant to *The Housing and Special-care Homes Act* provide for funding of the Centre as follows:

i) Resident fees are charged at rates established pursuant to the provisions of The Housing and Special-care Homes Care and Rates Regulations under *The Housing and Special-care Homes Act*.

ii) Funding from the Consolidated Fund is recorded on an accrual basis in accordance with the funding policy applicable to each fiscal year as determined by the Department of Health (Note 8). Estimated surplus (deficit) funding is recorded as repayable (receivable) with operating revenue adjusted by a corresponding amount in the current year. Adjustments to estimated surpluses or deficits as determined in the annual settlement review by the Department are accounted for in the year that they are determined as adjustments to operating revenue, with corresponding amounts reflected as repayable (receivable) to (from) the Department.

c) Capital Assets

Capital assets of the Centre are being amortized on a straight-line basis over their estimated useful lives. Donated capital assets are recorded at fair value, and amortized on a straight-line basis over their estimated useful lives. The rates of amortization range from 3% to 20% per annum.

The acquisition of capital assets is financed by capital funding from the Consolidated Fund, donations, or from accumulated ancillary income retained by the Centre. All transactions affecting capital assets are reflected as changes in the Capital Fund.

d) Inventory

The inventory of food and supplies is valued at cost, determined on a first-in first-out basis.

4. Lease Arrangement

Effective April 1, 1987, the Saskatchewan Property Management Corporation entered into a lease arrangement with the Department of Health for The Battlefords Regional Care Centre. Under this arrangement the Centre is not required to make any rental payments for the use of this facility.

5. Capital Assets

Capital Fund:

	1992			1991		
	Cost	Accumulated Amortization	Net Book Value	Cost	Accumulated Amortization	Net Book Value
Building improvements	$ 442,029	$ 105,707	$ 336,322	$ 415,419	$ 85,138	$ 330,281
Furniture, fixtures & equipment	831,969	557,543	274,426	813,006	500,552	312,454
Donated capital assets	40,211	15,010	25,201	33,784	—	33,784
	$1,314,209	$ 678,260	$ 635,949	$1,262,209	$ 585,690	$ 676,519

The donated capital assets of $6,427 (1991 - $2,811) consisted of furniture, fixtures and equipment.

6. Residents' Trust Fund

The Centre administers a trust fund on behalf of residents. The trust fund includes the following cash balances:

	1992	1991
Residents' trust fund	$ 70,592	$ 61,509
Accumulated interest on residents' trust fund	62,282	54,167
	$ 132,874	$ 115,676

Under the Centre's current policy the interest on the trust fund is used at the discretion of the Board of Governors for the benefit of the residents of the Centre on the recommendation of the Residents' Council.

7. Ancillary Revenue and Expenditure

According to arrangements made with the Department of Health, the Centre is allowed to retain certain ancillary income earned during the year.

Ancillary income and operating surpluses retained by the Centre are to be applied to asset acquisitions and specific projects of a non-operating nature, as specifically authorized by the Governing Board.

8. Funding from the Department of Health - Consolidated Fund

Funding from the Department of Health - Consolidated Fund is made to the Centre in accordance with approved annual operating budgets. The Minister of Health approved a surplus retention policy effective on April 1, 1984 which applied to the 1984-85 and subsequent fiscal years. Under this policy, a special care home will be entitled to retain its operating surplus up to a level of 1% of its approved operating budget for the applicable year subject to the following:

a) a home shall retain surpluses up to $10,000 regardless of the size of its operating budget; and

b) the maximum amount of surplus to be retained by a home for any one year of operations shall be $100,000. Operating deficits will be the direct financial responsibility of the home, according to a departmental publication. Prior to 1984/85, funding was made to ensure special care homes operated on a break-even basis and accordingly, operating surpluses were repayable to and operating deficits were funded by the Consolidated Fund.

It is the Department's policy to fund vacation pay when it is taken rather than when it is earned. As a result, a receivable from the Department is recorded to reflect the timing difference between the liability for vacation pay accrued at the year end and future funding from the Department.

9. Changes in Components of Non-Cash Working Capital

	1992	1991
Decrease (increase) in accrued funding receivable	$ 18,092	$ (17,445)
(Increase) in accounts receivable	(1,457)	(3,063)
Decrease (increase) in inventory	5,580	(8,652)
Decrease in prepaid expenses	6,085	3,126
Increase in accounts payable and accrued liabilities	9,128	4,207
(Decrease) increase in accrued vacation pay and banked time	(10,580)	12,793
Increase in unearned revenue	13,683	59,013
Net change in non-cash working capital	$ 40,531	$ 49,979

10. Pension Plans

Employees of the Centre participate in either the Public Employees Superannuation Plan (a money purchase plan), the Public Service Superannuation Plan or the Saskatchewan Health-Care Association Retirement Plan which are multi-employer defined benefit pension plans. The Centre participates in all plans on a defined contribution basis whereby it contributes to the plans a fixed amount proportional to the amount contributed by the employees. The amount of these contributions during the year was $178,951 (1991 - $169,350) and is included in Employee benefits.

11. Related Party Transactions

Included in these financial statements are expense amounts resulting from routine operating transactions conducted at prevailing market prices with various Crown-controlled hospitals, agencies and corporations with which the Centre is related. Account balances resulting from these transactions are included in the statement of financial position and are settled on normal trade terms.

Amounts due to/from related funding agencies and the terms of settlement are described separately in the financial statements and notes thereto.

12. Comparative Information

Certain 1991 balances have been reclassified to conform with the current year's presentation.

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the balance sheet of the Board of Governors, Lakeside Home as at March 31, 1992, and the statements of operations and changes in financial position for the year then ended. These financial statements are the responsibility of the Board. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Home as at March 31, 1992 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

W.K. Strelioff

Regina, Saskatchewan
May 1, 1992

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

BOARD OF GOVERNORS, LAKESIDE HOME
BALANCE SHEET
As at March 31

	Operating Fund		Capital Fund		Ancillary Fund		Total	
	1992	1991	1992	1991	1992	1991	1992	1991
ASSETS								
Current:								
Cash	$ 2,045	$ 23,815	$ 54,164	$ 21,354	$ 32,594	$ 26,724	$ 88,803	$ 71,893
Due from Department of Health - Consolidated Fund (Note 5)	144,990	158,675	—	—	—	—	144,990	158,675
Accounts receivable	112,324	37,631	—	—	—	—	112,324	37,631
Inventory	47,513	41,246	—	—	—	—	47,513	41,246
Prepaid expenses	11,282	10,274	—	—	—	—	11,282	10,274
	318,154	271,641	54,164	21,354	32,594	26,724	404,912	319,719
Capital Assets (Note 6)	—	—	45,438	44,136	—	—	45,438	44,136
	$ 318,154	$ 271,641	$ 99,602	$ 65,490	$ 32,594	$ 26,724	$ 450,350	$ 363,855
LIABILITIES AND FUND BALANCES								
Current Liabilities:								
Accounts payable and accrued liabilities	$ 58,712	$ 51,381	$ —	$ —	$ —	$ —	$ 58,712	$ 51,381
Accrued salaries	55,253	46,080	—	—	—	—	55,253	46,080
Accrued vacation pay	130,487	125,252	—	—	—	—	130,487	125,252
	244,452	222,713	—	—	—	—	244,452	222,713
Fund balances (Statement 2)	73,702	48,928	99,602	65,490	32,594	26,724	205,898	141,142
	$ 318,154	$ 271,641	$ 99,602	$ 65,490	$ 32,594	$ 26,724	$ 450,350	$ 363,855

(See accompanying notes)

Statement 2

BOARD OF GOVERNORS, LAKESIDE HOME
STATEMENT OF OPERATIONS
Year Ended March 31

	Operating Fund		Capital Fund		Ancillary Fund		Total	
	1992	1991	1992	1991	1992	1991	1992	1991
REVENUES								
Funding from Department of Health - Consolidated Fund	1,882,769	$1,956,600	$ 43,000	$ 43,000	$ —	$ —	$1,925,769	$1,999,600
Resident fees	782,114	634,706	—	—	—	—	782,114	634,706
Dietary recoveries	21,382	18,215	—	—	—	—	21,382	18,215
Other recoveries and sales	10,823	2,089	—	—	—	—	10,823	2,089
Ancillary Income:								
Donations	—	—	—	—	205	893	205	893
Interest	—	—	—	—	5,665	13,452	5,665	13,452
	2,697,088	2,611,610	43,000	43,000	5,870	14,345	2,745,958	2,668,955
EXPENSES								
Salaries and wages	2,085,376	2,027,176	—	—	—	—	2,085,376	2,027,176
Employee benefits	236,140	210,498	—	—	—	—	236,140	210,498
Resident Care	25,855	22,812	—	—	—	—	25,855	22,812
Food services	134,368	138,816	—	—	—	—	134,368	138,816
Laundry	6,603	4,755	—	—	—	—	6,603	4,755
Administration - other	32,303	42,643	—	—	—	—	32,303	42,643
Linen	6,562	9,693	—	—	—	—	6,562	9,693
Housekeeping	14,894	13,179	—	—	—	—	14,894	13,179
Resident activity and recreation programs	565	2,003	—	—	—	—	565	2,003
Plant operations	103,905	103,029	—	—	—	—	103,905	103,029
Plant maintenance	25,743	37,006	—	—	—	—	25,743	37,006
Depreciation	—	—	8,888	7,708	—	—	8,888	7,708
	2,672,314	2,611,610	8,888	7,708	—	—	2,681,202	2,619,318
Excess of revenue over expenses	24,774	—	34,112	35,292	5,870	14,345	64,756	49,637
Fund balance, beginning of year	48,928	48,928	65,490	29,898	26,724	12,379	141,142	91,205
Restated (Note 3(b))	—	—	—	300	—	—	—	300
Fund balance, end of year (Statement 1)	$ 73,702	$ 48,928	$ 99,602	$ 65,490	$ 32,594	$ 26,724	$ 205,898	$ 141,142

(See accompanying notes)

Statement 3

BOARD OF GOVERNORS, LAKESIDE HOME
STATEMENT OF CHANGES IN FINANCIAL POSITION
Year Ended March 31

	1992	1991
Cash resources provided by (used in):		
Operating Activities:		
Excess of revenues over expenses		
- operating fund	$ 24,774	$ —
- ancillary fund	5,870	14,345
Net change in non-cash working capital balances related to operations (Note 12)	(46,544)	(49,713)
Net cash used in operating activities	(15,900)	(35,368)
Investment Activities:		
Acquisition of assets from Department of Health funding	(10,190)	(21,946)
Net cash used in investment activities	(10,190)	(21,946)
Financing Activities:		
Funding from Department of Health for capital assets	43,000	43,000
Net cash provided by financing activities	43,000	43,000
Net change in cash resources during the year	16,910	(14,314)
Cash and short-term investments, beginning of year	71,893	86,207
Cash and short-term investments, end of year	$ 88,803	$ 71,893

(See accompanying notes)

BOARD OF GOVERNORS, LAKESIDE HOME
NOTES TO THE FINANCIAL STATEMENTS
March 31, 1992

1. Status of the Home

Order-in-Council #170/88 issued pursuant to *The Housing and Special-care Homes Act* appointed the Board of Governors, Lakeside Home to operate, control and manage, effective April 1, 1988, the special-care home known as Lakeside Home, Wolseley, Saskatchewan.

Prior to April 1, 1988, the Home was operated as a Branch of the Department of Health.

2. Significant Accounting Policies

These financial statements have been prepared in accordance with generally accepted accounting principles. Significant accounting policies are summarized as follows:

a) Fund Accounting

The Home maintains its accounts in accordance with the principles of fund accounting. For financial reporting purposes, accounts with similar characteristics have been combined into the following major groupings:

- Operating Fund
- Capital Fund
- Ancillary Fund

b) Revenue

Funding from the Department of Health - Consolidated Fund is included in revenue in the year in which it is received or receivable. Estimated surpluses (deficits) are recorded as payable (receivable) in accordance with the funding policy applicable to each fiscal year as determined by the Department of Health. Adjustments to estimated surpluses or deficits as determined in the annual settlement review by the Department are accounted for in the year that they are determined as adjustments to funding from the Department of Health - Consolidated Fund.

c) Capital Assets

Capital assets are recorded at cost. Depreciation is charged on a straight-line basis over their estimated useful lives. The rates range from 5% to 20% per annum.

The acquisition of equipment and furnishings is financed by the Department of Health, donations or from accumulated ancillary income retained by the facility.

d) Inventory

The inventory of food and supplies is valued at cost, determined on a first-in, first-out basis.

e) Accrued Vacation Pay

The Home follows the policy of recording accrued vacation pay liability for all staff with a corresponding amount recorded as receivable from the Department of Health - Consolidated Fund in the year in which the vacation leave is earned by employees rather than in the year it is paid.

3. Accounting Changes

Effective April 1, 1991, the Home has made changes to accounting presentation and to the methods used to account for capital contributions to comply with generally accepted accounting principles.

a) Basis of Presentation

The Home has adopted a columnar balance sheet approach to accounting for its various funds. The balance sheet and statement of operations now present assets, liabilities and activities of the operating, capital and ancillary funds in separate columns with a total column previously shown as separate statements and schedules.

b) Capital Funding

Capital funding is now recorded as income of the Capital Fund when received or receivable. In prior years capital funding was deferred for capital contribution money received and unexpended at year end.

Financial statements for the prior period have been restated to retroactively reflect these changes in accounting policies. The effect in 1991 is to decrease deferred capital funding by $21,054 and increase funding from Department of Health by an equal amount. The effect on the 1991 opening capital fund balance is an increase of $300 and a corresponding decrease in the deferred capital funding.

c) Ancillary Operations

Ancillary operations are recorded in the Ancillary Fund. In prior years ancillary operations were included in operations.

4. Annual Settlement Review

In accordance with the accounting policy for adjustments arising from the final settlement reviews, as described in Note 2(b), the reported funding from the Department of Health - Consolidated Fund has been decreased by $15,252. The 1990/91 and 1989/90 settlements were completed in 1991/92 and no settlement is reflected in 1990.

5. Due from Department of Health

	1992	1991
Accounts Receivable - accrued vacation pay	$ 130,487	$ 125,252
Operating funding receivable	14,503	33,423
	$ 144,990	$ 158,675

6. Capital Assets

	1992			1991
	Cost	Accumulated Depreciation	Net Book Value	Net Book Value
Furniture & equipment	$ 71,379	$ 25,941	$ 45,438	$ 44,136

7. Department of Health Funding

The Lakeside Home participates in the Department of Health's surplus retention policy. Under this policy, the home is entitled to retain any operating surplus equal to the lesser of:

a) Adjusted operating surplus, (see Notes 2(b) and 8)

b) 1% of gross budgeted expenses, subject to:

  i) a minimum of $10,000
  ii) a maximum of $100,000.

Conversely, the surplus retention policy requires that homes absorb any overall adjusted operating deficit.

It is the Department's policy to fund vacation pay when it is taken rather than when it is earned. As a result, a receivable from the Department is recorded to reflect the timing difference between the liability for vacation pay accrued at the year end and future funding from the Department.

8. Ancillary Revenue and Expenditures

According to arrangements made with the Department of Health, the Home is allowed to retain investment income earned during the year, private donations and proceeds on sale of fixed assets. This income is excluded in determining the adjustments to the operating funding (Note 2(b)).

These ancillary funds retained by the Home are to be applied to asset acquisitions and specific projects of a non-operating nature, as specifically authorized by the Board of Governors.

9. Cost Borne by Other Agencies

The Department of Health has entered into an arrangement directly with the Saskatchewan Property Management Corporation with respect to occupancy costs for the Board of Governors, Lakeside Home. The Home is not required to make any rental payments. Accordingly, these costs are not reflected in these financial statements.

10. Related Parties

Included in these financial statements are expenses resulting from routine operating transactions conducted at prevailing market prices with various Saskatchewan crown controlled departments, agencies and corporations with which the Home is related.

Account balances resulting from these transactions are included in the balance sheet and are settled on normal trade terms. Other amounts due to (from) related parties and the terms of settlement are described separately in the financial statements and the notes thereto.

11. Residents' Trust Fund

The Home holds cash in the bank on behalf of the residents. The interest earned on these monies is:

a) allocated proportionately to residents who wish to retain interest; and

b) the remaining balance of interest earned (for those residents who do not wish to retain interest) is allocated to an account called a Residents' Comfort Account.

At March 31, the amounts included in these accounts were as follows:

	1992	1991
Resident Trust Fund	$ 38,997	$ 49,414
Resident's Comfort Account	4,035	315
	$ 43,032	$ 49,729

12. Changes in Components of Non-Cash Working Capital

	1992	1991
Decrease (increase) in Department of Health - Consolidated Fund receivable	$ 13,685	$ (88,895)
(Increase) in accounts receivable	(74,693)	(33,017)
(Increase) decrease in inventory	(6,267)	5,179
(Increase) decrease in prepaid expenses	(1,008)	11,236
Increase (decrease) in accounts payable	7,331	(2,341)
Increase in accrued salaries	9,173	10,370
Increase in accrued vacation	5,235	47,755
Net changes in non-cash working capital	$ (46,544)	$ (49,713)

13. Comparative Information

The comparative financial statements have been reclassified from statements previously to conform to the presentation of the current years financial statements.

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the statement of financial position of the Board of Governors, Parkridge Centre as at March 31, 1992 and the statements of operations and changes in financial position for the year then ended. These financial statements are the responsibility of the Centre's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Centre as at March 31, 1992 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

W.K. Strelioff

Regina, Saskatchewan
May 8, 1992

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

BOARD OF GOVERNORS, PARKRIDGE CENTRE
STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31

	Operating Fund		Capital Fund		Total	
	1992	1991	1992	1991	1992	1991
Assets						
Current:						
Cash	$ 314,338	$ 628,929	$ 137,617	$ 76,101	$ 451,955	$ 705,030
Short term investments (at cost which approximates market)	1,488,160	1,426,365	500,000	—	1,988,160	1,426,365
Accrued receivable (Note 8)	369,137	495,885			369,137	495,885
Accounts receivable	185,059	154,544			185,059	154,544
Inventory (at cost)	66,729	73,452			66,729	73,452
Prepaid expenses	42,015	10,506			42,015	10,506
	2,465,438	2,789,681	637,617	76,101	3,103,055	2,865,782
Capital Assets (Note 5)			274,550	301,304	274,550	301,304
	$2,465,438	$2,789,681	$ 912,167	$ 377,405	$3,377,605	$3,167,086
Liabilities and Fund Balances						
Current Liabilities:						
Accounts payable and accrued liabilities	$ 613,463	$ 776,493			$ 613,463	$ 776,493
Accrued vacation pay	581,736	564,027			581,736	564,027
	1,195,199	1,340,520			1,195,199	1,340,520
Long term advances (Note 6)	198,416	198,416			198,416	198,416
	1,393,615	1,538,936	—	—	1,393,615	1,538,936
Fund balances (Statement 2)	1,071,823	1,250,745	912,167	377,405	1,983,990	1,628,150
	$2,465,438	$2,789,681	$ 912,167	$ 377,405	$3,377,605	$3,167,086

(See accompanying notes to the financial statements)

Statement 2

BOARD OF GOVERNORS, PARKRIDGE CENTRE
STATEMENT OF OPERATIONS
YEAR ENDED MARCH 31

	Operating Fund		Capital Fund		Total	
	1992	1991	1992	1991	1992	1991
Restricted Revenues:						
Department of Health - Consolidated Fund (Note 3(b))	$10,938,438	$10,734,516	$ 98,300	$ 98,300	11,036,738	$10,822,816
Donations	—	1,974	4,892	3,166	4,892	5,140
Resident fees	1,703,212	1,655,800			1,703,212	1,655,800
Dietary recoveries	148,364	159,392			148,364	159,392
Other recoveries and sales	33,338	38,208			33,338	38,208
Community Day Program: (schedule 1)						
Department of Health - Consolidated Fund	80,444	83,214			80,444	83,214
Fees	27,862	23,226			27,862	23,226
Unrestricted Revenues:						
Ancillary Income:						
Interest	212,821	269,149			212,821	269,149
Donations	4,010	2,689			4,010	2,689
Proceeds from sale of fixed assets	5,145	—			5,145	—
	13,153,634	12,958,168	103,192	101,466	13,256,826	13,059,634
Expenses:						
Salaries and wages	$ 9,335,429	$ 9,009,732			$ 9,335,429	$ 9,009,732
Employee benefits	1,063,947	994,499			1,063,947	994,499
Resident care	607,481	640,550			607,481	640,550
Food services	417,569	445,082			417,569	445,082
Laundry	397,507	467,468			397,507	467,468
Administration - other	305,257	322,589			305,257	322,589
Housekeeping	46,527	48,895			46,527	48,895
Resident activity and recreation programs	47,133	65,501			47,133	65,501
Plant operations	464,943	543,511			464,943	543,511
Physiotherapy	8,190	13,463			8,190	13,463
Other diagnostic and therapeutic	21,224	35,843			21,224	35,843
Community day program expenses (schedule 1)	108,306	104,351			108,306	104,351
Small equipment purchases	—	1,974			—	1,974
Ancillary expenses	9,043	47,733			9,043	47,733
Depreciation			63,620	81,258	63,620	81,258
Loss on disposal of fixed assets			4,810	2,100	4,810	2,100
	12,832,556	12,741,191	68,430	83,358	12,900,986	12,824,549
Excess of revenues over expenses	321,078	216,977	34,762	18,108	355,840	235,085
Fund balances, beginning of year (Note 2b))	1,250,745	1,033,768	377,405	359,297	1,628,150	1,393,065
Transfer between funds	(500,000)	—	500,000	—	—	—
Fund balances, end of year (Statement 1)	$ 1,071,823	$ 1,250,745	$ 912,167	$ 377,405	$ 1,983,990	$ 1,628,150

(See accompanying notes to the financial statements)

Statement 3

BOARD OF GOVERNORS, PARKRIDGE CENTRE
STATEMENT OF CHANGES IN FINANCIAL POSITION
YEAR ENDED MARCH 31

	1992	1991
Cash resources received for:		
Operating Activities:		
Excess of revenues over expenses - operating fund	$ 321,078	$ 216,977
Net change in non-cash working capital balances related to operations (Note 9)	(73,874)	133,538
Net cash provided by operating activities	247,204	350,515
Investment Activities:		
Acquisition of assets from Department of Health - Consolidated Fund	(36,784)	(51,446)
Acquisition of assets from donations	(4,892)	(5,140)
Net cash used in investment activities	(41,676)	(56,586)
Financing Activities:		
Funding from Department of Health - Consolidated Fund for capital assets	98,300	98,300
Donations for acquisition of assets	4,892	3,166
Net cash provided by financing activities	103,192	101,466
Net increase in cash resources during the year	308,720	395,395
Cash and short-term investments, beginning of year	2,131,395	1,736,000
Cash and short-term investments, end of year	$2,440,115	$2,131,395

(See accompanying notes to the financial statements)

BOARD OF GOVERNORS, PARKRIDGE CENTRE
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1992

1. Purpose of the Centre

The Board of Governors, Parkridge Centre was established by Order in Council 358/86 under the provisions of *The Housing and Special-care Homes Act*. The mission of Parkridge Centre is to meet the Saskatoon region's need for extended services and to provide rehabilitation services required by individuals from the northern part of the province. The Centre strives to meet the ever changing health care needs of the area by providing the highest quality of care and service, given the resources which are available. The Centre is managed and operated by the Saskatoon Health Board, which was created in February 1992 by Order in Council 143/92.

2. Accounting Changes

Effective April 1, 1991, the Centre changed its basis of accounting presentation and the method used to account for capital funding in order to comply with generally accepted accounting principles.

a) Basis of Presentation

The Centre has adopted a columnar approach for presenting its various funds. The statement of financial position and statement of operations now present assets, liabilities and activities of the operating and capital funds in separate columns and provide an integrated total column. This information was previously presented in separate statements and schedules.

b) Capital Funding

Capital funding is now recorded as income of the Capital Fund when received or receivable. In prior years, deferred revenue was set up for capital money received and unexpended at year end.

This change has been applied retroactively in these financial statements. The effect is to increase capital fund revenue by $61,516 (1991 - $46,854) and to increase prior periods by $28,158.

As a result of these changes, the capital fund balance at April 1, 1991 increased by $75,012 of which $28,158 is applicable to periods prior to April 1, 1990. Deferred revenue has been decreased by similar amounts.

3. Significant Accounting Policies

These financial statements have been prepared in accordance with generally accepted accounting principles. Significant accounting policies are summarized as follows:

a) Fund Accounting

Parkridge Centre maintains its accounts in accordance with the principles of fund accounting. For financial reporting purposes, accounts with similar characteristics have been combined into the following major groupings:

- Operating Fund
- Capital Fund

b) Revenue

Contributions, including Department of Health - Consolidated Fund operating and capital revenue, is included in revenue in the year in which they are received or receivable. Estimated surpluses (deficits) are recorded as payable (receivable) in accordance with the funding policy applicable to each fiscal year as determined by the Department of Health (Note 8).

Adjustments to estimated surpluses or deficits, as determined in the annual settlement review by the Department, are accounted for, in the year that they are determined, as adjustments to funding from Department of Health - Consolidated Fund.

c) Capital Assets

Capital assets, consisting of equipment and furnishings, are recorded at cost. Amortization on these assets is taken on a straight-line basis over their estimated useful lives. The rates range from 5% to 20% per annum.

The acquisition of equipment and furnishings is financed by the Department of Health - Consolidated Fund, donations or from accumulated ancillary income retained by the facility.

4. 1990 Annual Settlement Review

In accordance with the accounting policy for adjustments arising from the final settlement reviews, as described in Note 3(b), reported 1991 revenue for the Community Day Program has been reduced by $4,561.

5. Capital Assets

Capital assets are comprised of furniture and equipment costing $747,863 (1991 - $718,000) with accumulated amortization of $473,313 (1991 - $416,696).

6. Long Term Advances

The advances received from the Department of Health are interest-free and repayable at the discretion of the Department.

7. Ancillary Revenue and Expenditures

According to arrangements made with the Department, the facility is allowed to retain investment income earned during the year, private donations and proceeds on sale of capital assets. This income is excluded in determining the adjustments to funding from the Department of Health (Note 3(b)).

These ancillary funds retained by the facility are to be applied to asset acquisitions and specific projects of a non-operating nature, as specifically authorized by the Board of Governors.

8. Department of Health - Consolidated Fund

Funding from the Department of Health - Consolidated Fund is made to the Centre in accordance with approved annual operating budgets. Effective April 1, 1991, the facility became eligible to follow the surplus retention policy approved by the Minister of Health effective April 1, 1984. Under this policy, a special care home will be entitled to retain its operating surplus up to a level of 1% of its approved operating budget for the applicable year subject to the following:

a) a home shall retain surpluses up to $10,000 regardless of the size of its operating budget; and
b) the maximum amount of surplus to be retained by a home for any one year of operations shall be $100,000.

It is the Department's policy to fund vacation pay when it is taken rather when it is earned. As a result, a receivable from the Department is recorded to reflect the timing difference between the liability for vacation pay accrued at the year end and future funding from the Department.

Operating deficits caused by costs deemed controllable will be the direct financial responsibility of the home according to a departmental publication.

Prior to April 1, 1991, the facility's operating results were reviewed on a line-by-line basis, with any overall surplus repayable to the Department.

9. Non-Cash Working Capital Changes

	1992	1991
Decrease (increase) in accrued receivable	$ 126,748	$ (22,589)
(Increase) in accounts receivable	(30,515)	(72,464)
Decrease (increase) in inventory	6,723	(8,190)
(Increase) decrease in prepaid expenses	(31,509)	38,778
(Decrease) increase in accounts payable and accrued liabilities	(145,321)	198,003
	$ (73,874)	$ 133,538

10. Pension Plan

Employees of the Centre participate in the Saskatchewan Health-Care Association Retirement Plan which is a multi-employer defined benefit pension plan. The Centre participates in the plan on a defined contribution basis whereby it contributes to the plan a fixed amount proportional to the amount contributed by the employees.

The amount of these contributions during the year was $293,515 (1991 - $287,204) and is included in Employee benefits.

11. Related Party Transactions

Included in these financial statements are income and expense amounts resulting from routine operating transactions conducted at prevailing market prices with various Crown-controlled hospitals, departments, agencies and corporations with which the Centre is related.

Account balances resulting from these transactions are included in the Statement of Financial Position and are settled on normal trade terms.

Other amounts owing to related parties and their terms of settlement are described separately in the financial statements and notes thereto.

The Royal University Hospital, Parkridge Centre and the Saskatoon Health Services Authority are managed and operated by the Saskatoon Health Board (Board), a related party. The Board was created in February 1992 by Order-in-Council #143/92.

12. Lease Arrangement

The Department of Health has entered into an arrangement directly with the Saskatchewan Property Management Corporation with respect to occupancy costs for the Centre. Accordingly, the Centre is not required to make rental payments.

13. Trust Fund

The Centre administers trust funds with the following cash balances:

	1992	1991
Trusts:		
Residents' funds	$ 155,090	$ 149,304
Employees' sickness and accident insurance fund	167,480	154,142
	$ 322,570	$ 303,446

Currently, the funds in the Employees' sickness and accident insurance fund can only be spent on its intended purpose, for employee sickness and accident insurance. Since the implementation of a disability insurance program and the Saskatchewan Health-Care Association sickness coverage program, no money has been paid into or out of the fund. The money in the fund has been accruing interest from that time. The Centre is trying to obtain access to the funds with the intention of using them to fund various programs for the benefit of the Centre's employees.

14. Comparative Figures

Certain comparative figures have been reclassified to conform with the current year's financial statement presentation.

Schedule 1

BOARD OF GOVERNORS, PARKRIDGE CENTRE
COMMUNITY DAY PROGRAM
SCHEDULE OF OPERATIONS
YEAR ENDED MARCH 31

	1992	1991
Revenue:		
Department of Health - Consolidated Fund	$ 80,444	$ 83,214
Client program fees	19,046	18,558
Client transportation fees	8,816	4,668
	108,306	106,440
Expenditures:		
Salaries and wages	68,027	65,507
Employee benefits	7,938	6,904
Meals	5,250	4,783
Stationery and office supplies	480	364
Client transportation	25,248	23,777
Other supplies and expenses	1,363	3,016
	108,306	104,351
Surplus for the year	$ —	$ 2,089

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the balance sheet of the Health Services Utilization and Research Commission as at March 31, 1992 and the statement of revenue, expenditure and fund balance for the period February 20, 1992, date of establishment, to March 31, 1992. These financial statements are the responsibility of the Commission's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Health Services Utilization and Research Commission as at March 31, 1992 and the results of its operations and the changes in its financial position for the period February 20, 1992, date of establishment, to March 31, 1992 in accordance with generally accepted accounting principles.

W.K. Strelioff

Regina, Saskatchewan
July 21, 1992

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

HEALTH SERVICES UTILIZATION AND RESEARCH COMMISSION

BALANCE SHEET

As at March 31

	1992
ASSETS	
Accounts receivable - Saskatchewan Health Research Board (Note 3)	$200,000
LIABILITIES AND EQUITY	
Liabilities:	
Accounts payable	$ 12,279
Equity:	
Fund balance	187,721
Total liabilities and equity	$200,000

(See accompanying notes to the financial statements)

Statement 2

HEALTH SERVICES UTILIZATION AND RESEARCH COMMISSION

STATEMENT OF REVENUE, EXPENDITURE AND FUND BALANCE

For the Period February 20, 1992, Date of Establishment, to March 31, 1992

	1992
Revenue:	
Saskatchewan Health Research Board (Note 3)	$200,000
Total revenue	200,000
Expenditures:	
Wages and benefits	7,030
Honoraria and expenses of the board and committees	5,039
Miscellaneous furniture and equipment	210
Total expenditures	12,279
Excess of revenue over expenditure	187,721
Fund balance - beginning of period	---
Fund balance, March 31 - to Statement 1	$187,721

(See accompanying notes to the financial statements)

HEALTH SERVICES UTILIZATION AND RESEARCH COMMISSION

NOTES TO THE FINANCIAL STATEMENTS

As At March 31, 1992

1. Establishment of the Commission

The Health Services Utilization and Research Commission was established as a crown corporation pursuant to Order in Council 92/165 and came into being on February 20, 1992. The Commission reviews, analyzes and makes recommendations as to the most effective utilization of health services in Saskatchewan.

2. Accounting Policies

a. The Health Services Utilization and Research Commission maintains its accounts using the accrual basis of accounting.

b. Capital Assets

Capital asset purchases of less than $250 are expensed immediately. All other purchases are initially recorded at cost and depreciated on a straight-line basis over their useful lives (3 - 10 years). Normal maintenance and repair expenditures are expensed as incurred.

3. Related Party

The Health Services Utilization and Research Commission was provided with operating revenue of $200,000 by the Saskatchewan Health Research Board, a related party. This amount is reflected as a receivable on the balance sheet and as revenue on the statement of revenue, expenditure and fund balance. The Board also paid $8,479 of expenses on the Commission's behalf. This amount is reflected in accounts payable.

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the balance sheet of the Hospital Laundry Services of Regina as at March 31, 1992 and the statements of income, retained earnings, appropriated retained earnings and cash flows for the year then ended. These financial statements are the responsibility of the Company's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Company as at March 31, 1992 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

W.K. Strelioff

Regina, Saskatchewan
June 22, 1992

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

HOSPITAL LAUNDRY SERVICES OF REGINA
BALANCE SHEET
As at March 31

	1992	1991
ASSETS		
Current:		
Cash	$ 7,713	$ 46,207
Prepaid expenses	26,723	40,780
Accounts receivable	305,972	322,408
Due from Regina General Hospital	419,845	353,197
Inventory	628,331	418,959
Total current assets	1,388,584	1,181,551
Fixed Assets (Note 2)	5,249,809	5,575,170
	$6,638,393	$6,756,721
LIABILITIES AND EQUITY		
Current:		
Accrued salaries and vacation leave payable	$ 223,727	$ 195,076
Accounts payable and accrued charges	250,724	198,293
Long-term debt due within one year (Note 3)	200,000	200,000
Total current liabilities	674,451	593,369
Long-term debt (Note 3)	4,900,000	5,100,000
Equity		
Members' contribution (Note 6)	3	3
Retained earnings (Statement 3)	883,333	967,425
Appropriated retained earnings (Statement 4)	180,606	95,924
	$6,638,393	$6,756,721

On behalf of the Board:

______________________ Director

______________________ Director

(See accompanying notes)

Statement 2

HOSPITAL LAUNDRY SERVICES OF REGINA
STATEMENT OF INCOME
For the Year Ended March 31

	1992	1991
Revenue		
Laundry and linen	$4,416,984	$4,558,993
Investment income	22,145	53,902
Other	52,828	70,446
	4,491,957	4,683,341
Expenses		
Salaries and wages (Note 8)	2,101,183	2,198,650
Plant	659,700	681,686
Linen replacement	662,571	705,898
Interest expense	646,329	640,330
Depreciation	327,214	275,649
General and administrative	94,370	96,820
	4,491,367	4,599,033
Net income (Statement 3)	$ 590	$ 84,308

(See accompanying notes)

Statement 3

HOSPITAL LAUNDRY SERVICES OF REGINA
STATEMENT OF RETAINED EARNINGS
For the Year Ended March 31

	1992	1991
Retained earnings, beginning of year	$ 967,425	$ 378,363
Net income (Statement 2)	590	84,308
Transfer from appropriated retained earnings	1,853	628,696
	969,868	1,091,367
Transfer to appropriated retained earnings	(86,535)	(123,942)
Retained earnings, end of year (Statement 1)	$ 883,333	$ 967,425

(See accompanying notes)

Statement 4

HOSPITAL LAUNDRY SERVICES OF REGINA
STATEMENT OF APPROPRIATED RETAINED EARNINGS
For the Year Ended March 31

	1992	1991
Balance, beginning of year	$ 95,924	$ 600,678
Transfer from retained earnings:		
Equipment Purchase Reserve (Note 9)	86,535	123,942
	182,459	724,620
Transfer to retained earnings:		
Equipment Purchase Reserve	(1,853)	(628,696)
Balance, end of year (Statement 1)	$ 180,606	$ 95,924

Statement 5

HOSPITAL LAUNDRY SERVICES OF REGINA
STATEMENT OF CASH FLOWS
For the Year Ended March 31

	1992	1991
Cash provided by (used in) operating activities:		
Income from operations	$ 590	$ 84,308
Charges to operations not requiring a current cash payment		
- depreciation	327,214	275,649
- (gain) on disposal of fixed assets	—	(16,604)
	327,804	343,353
Net change in non-cash working capital balances, related to operations (Note 10)	(164,445)	348,047
Cash provided by (used in) operating activities	163,359	691,400
Cash provided by (used in) investment activities:		
Proceeds on sale of fixed assets	—	30,000
Acquisition of fixed assets	(1,853)	(1,565,456)
Cash provided by (used in) investment activities	(1,853)	(1,535,456)
Cash provided by (used in) financing activities:		
Net increase in long term debt	—	1,101,357
Principal payments on long term debt	(200,000)	(182,496)
Increase in long term debt due in one year	—	(45,551)
Cash provided by (used in) financing activities	(200,000)	873,310
Net increase (decrease) in cash during the year	(38,494)	29,254
Cash position at the beginning of year	46,207	16,953
Cash position at the end of year	$ 7,713	$ 46,207

(See accompanying notes)

HOSPITAL LAUNDRY SERVICES OF REGINA
NOTES TO FINANCIAL STATEMENTS
March 31, 1992

1. Accounting Policies

These financial statements have been prepared in accordance with generally accepted accounting principles and include the following significant accounting policies:

a) Fixed Assets

Land, buildings, equipment and furniture are initially recorded at cost. Normal maintenance and repair expenditures are expensed as incurred. Buildings, equipment and furniture are depreciated on a straight line basis over their estimated useful lives at varying rates from 2.5% to 20%.

b) Inventory

Linen purchased is held in inventory until it is required for use by the hospitals, at which time it is recorded in the accounts as an expense. Linen inventory on hand is valued at lower of cost (weighted average) and net realizable value.

c) Accrued Vacation Pay

The Company follows the policy of recording accrued vacation pay for all staff in the year in which the vacation leave is earned rather than in the year it is paid.

2. Fixed Assets

	1992			1991		
	Cost	Accumulated Amortization	Net Book Value	Cost	Accumulated Amortization	Net Book Value
Land	$ 178,323	$ —	$ 178,323	$ 178,323	$ —	$ 178,323
Buildings	3,690,261	599,667	3,090,594	3,690,261	507,411	3,182,850
Equipment and furniture	3,636,303	1,655,411	1,980,892	3,634,450	1,420,453	2,213,997
	$7,504,887	$2,255,078	$5,249,809	$7,503,034	$1,927,864	$5,575,170

3. Long Term Debt

Long term debt is comprised of short term notes payable (bankers acceptance) bearing an effective interest rate of 12.13%. The company has a long term contract with its bankers expiring on October 16, 1995 to reissue these notes as and when they mature. Accordingly, these notes have been accounted for as long term debt.

Also under the terms of the contract, the amount of notes to be issued is reduced by $200,000 in each year of the contract. Accordingly, $200,000 of the debt has been accounted for as long term debt due within one year.

The notes payable are secured by demand debentures embodying a first charge over the laundry facility, including land and laundry equipment, and a floating charge over all other assets of the company. These notes were issued in part to pay off the previously acquired bank loan and mortgage bond.

4. Incorporation

The Hospital Laundry Services (HLS) was incorporated under Section 10 of The Companies Act as a non-profit organization. Effective January 23, 1980, HLS continued under Section 169 of The Non-Profit Corporations Act. Under existing legislation, corporations continued under The Non-Profit Corporations Act are not subject to income taxes. In the absence of winding-up the company, the articles of association provide that HLS shall not declare a dividend.

5. Management Agreement

Effective November 1, 1974, an agreement was entered into between the Company and the Board of Governors, Regina General Hospital whereby the Board of Governors, Regina General Hospital agreed to administer, manage and maintain all of the business and operations of the company.

6. Members' Contribution

The company had three members as at March 31, 1992 and the company has received one dollar from each member. Each member is a Crown controlled hospital in Regina.

7. Payment From Department of Health

Each fiscal year the Department of Health approves the prices the company can charge hospitals for providing laundry services. Effective April 1, 1990, the Department has decided to subsidize laundry charges for these hospitals by making a direct payment to the company. The amount of the payment is one cent per budgeted pound of laundry to be processed in each fiscal year. During the year ended March 31, 1992, the company received $78,240 (1991 - $82,680) from the Department which has been included in laundry revenue. The payment is to be used to finance the purchase of laundry equipment and thus the amount of the payment has been appropriated from retained earnings (see Note 9).

8. Pension Plan

Employees of HLS participate in the Saskatchewan Health Care Superannuation and Benefit Plan which is a defined benefit plan. Presently, the company contributes 112% of the amount contributed by the employees. Pension expense for the year amounted to $67,650 (1991 - $67,315) and is included in salaries and wages.

9. Reserve for Equipment Purchases

Annually the reserve is increased by one cent per pound of laundry processed plus an allocation of interest earnings applicable to the reserve. Equipment purchases are charged to this reserve through reversals of appropriation in equal amounts. For the year ended March 31, 1992, $86,535 was transferred to the statement of appropriated earnings (1991 - $123,942).

10. Non-Cash Working Capital Changes

	1992	1991
Prepaid expenses	$ 14,057	$ (40,780)
Accounts receivable	16,436	484,578
Due from Regina General Hospital	(66,648)	(147,617)
Inventory	(209,372)	(32,694)
Accrued salaries and vacation leave payable	28,651	(7,956)
Accounts payable and accrued charges	52,431	46,965
Long term debt due within one year	—	45,551
	$ (164,445)	$ 348,047

12. Related Parties

The member hospitals accounted for $3,250,620 of the $4,416,984 total of laundry and linen revenue in the current year.

Also included in these financial statements are other income and expense amounts resulting from routine operating transactions conducted at prevailing market prices with various Crown-controlled hospitals, departments, agencies and companies with which Hospital Laundry Services is related. Account balances resulting from these transactions are included in the balance sheet and are settled on normal trade terms. Other amounts due to or from related parties and the terms of settlement are described separately in the financial statements.

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the balance sheet of the La Ronge Hospital Board as at March 31, 1992, and the statements of operations, and changes in fund balances, and changes in financial position for the year then ended. These financial statements are the responsibility of the Board's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the Board's management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the La Ronge Hospital Board as at March 31, 1992 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

W.K. Strelioff

Regina, Saskatchewan
April 27, 1992,
except as to Note 10
which is as of May 7, 1992

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

LA RONGE HOSPITAL BOARD

BALANCE SHEET

AS AT MARCH 31

	Operating Fund		Capital Fund		Total	
	1992	1991	1992	1991	1992	1991
Assets						
Current:						
Cash	$ 100	$ 100	$ 403,437	$ 210,584	$ 403,537	$ 210,684
Accounts receivable - Department of Health - Consolidated Fund (Notes 2(b) and 3(b))	52,566	45,281			52,566	45,281
Accounts receivable - sundry	22,622	7,538			22,622	7,538
Final settlement receivable	36,661	—			36,661	—
Inventories (Note 4)	94,763	97,730			94,763	97,730
Prepaid expenses	9,602	11,803			9,602	11,803
	216,314	162,452	403,437	210,584	619,751	373,036
Other:						
Due from Operating Fund			136,257	10,113	136,257	10,113
Capital assets:						
Property and equipment (Notes 2 and 5)			254,320	262,162	254,320	262,162
Construction in progress (Note 6)			196,076	57,878	196,076	57,878
	$ 216,314	$ 162,452	$ 990,090	$ 540,737	$1,206,404	$ 703,189
Liabilities and Fund Balances						
Current Liabilities:						
Bank indebtedness (Note 7)	$ 180,788	$ 126,881			$ 180,788	$ 126,881
Accrued vacation pay (Note 2(b) and 3(b))	52,566	45,281			52,566	45,281
Accrued salaries and benefits	47,788	—			47,788	—
	281,142	172,162			281,142	172,162
Other:						
Due to Capital Fund	136,257	10,113			136,257	10,113
Fund balances (deficit) (Statement 2)	(201,085)	(19,823)	$ 990,090	$ 540,737	789,005	520,914
	$ 216,314	$ 162,452	$ 990,090	$ 540,737	$1,206,404	$ 703,189

(See accompanying notes to the financial statements)

Statement 2

LA RONGE HOSPITAL BOARD

STATEMENT OF OPERATIONS AND CHANGES IN FUND BALANCES

YEAR ENDED MARCH 31

	Operating Fund		Capital Fund		Total	
	1992	1991	1992	1991	1992	1991
Restricted Revenues:						
In-patients						
- Consolidated Fund (Note 3(b))	$1,511,032	$1,375,559			$1,511,032	$1,375,559
- Other	9,671	7,918			9,671	7,918
Out-patients						
- Consolidated Fund (Note 3(b))	211,416	285,648			211,416	285,648
- Other	10,513	13,848			10,513	13,848
Donations for capital additions			$ 280,810	$ 16,466	280,810	16,466
Funding - Consolidated Fund (Note 3(b))			184,389	58,642	184,389	58,642
Unrestricted Revenues:						
Health care co-ordinator recovery	—	15,808			—	15,808
Public revenue tax	3,288	4,652			3,288	4,652
Rental recoveries	3,840	3,840			3,840	3,840
Residence lodging	8,294	9,954			8,294	9,954
Student training	—	2,335			—	2,335
Sundry	—	345			—	345
Recovery of bad debts	(504)	145			(504)	145
Proceeds from fixed asset disposal			—	36,744	—	36,744
Investment income	—	—	10,538	19,969	10,538	19,969
	1,757,550	1,720,052	475,737	131,821	2,233,287	1,851,873
Expenditures (Schedule 1)	(1,938,812)	(1,787,544)	(26,384)	(52,685)	(1,965,196)	(1,840,229)
Excess (deficiency) of revenue over expenditure	(181,262)	(67,492)	449,353	79,136	268,091	11,644
Fund balance (deficit), beginning of year	(19,823)	47,669	540,737	461,601	520,914	509,270
Fund balance (deficit), end of year (Statement 1)	$ (201,085)	$ (19,823)	$ 990,090	$ 540,737	$ 789,005	$ 520,914

(See accompanying notes to the financial statements)

Statement 3

LA RONGE HOSPITAL BOARD

STATEMENT OF CHANGES IN FINANCIAL POSITION

For the Year Ended March 31

	1992	1991
Operating activities:		
Excess (deficiency) of revenue over expenditure		
- operating fund	$ (181,262)	$ (67,492)
- capital fund	449,353	79,136
	268,091	11,644
Changes in Non-cash operating working capital:		
Accounts receivable - Department of Health - Consolidated Fund	(7,285)	1,345
Accounts receivable - sundry	(15,084)	22,724
Final settlement receivable	(36,661)	—
Inventories	2,967	(1,895)
Prepaid expenses	2,201	1,465
Accrued liabilities	55,073	(4,345)
	1,211	19,294
Items not requiring an outlay of funds:		
Amortization	26,384	27,028
Net book value of assets sold	—	25,657
	26,384	52,685
Investing activities:		
Additions to property and equipment	(18,543)	(16,962)
Additions to construction in progress	(138,197)	(35,668)
	(156,740)	(52,630)
Increase in cash	138,946	30,993
Cash, beginning of year	83,803	52,810
Cash, end of year	$ 222,749	$ 83,803
Consisting of:		
Cash	$ 100	$ 100
Cash held for capital purposes	403,437	210,584
Bank indebtedness	(180,788)	(126,881)
	$ 222,749	$ 83,803

(See accompanying notes to the financial statements)

LA RONGE HOSPITAL BOARD

NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 1992

1. La Ronge Hospital Board

Order-in-Council #748/89 issued pursuant to The Public Health Act, established the La Ronge Hospital Board effective September 20, 1989 to purchase, lease or otherwise acquire land for the purposes of a hospital in or near La Ronge. On December 1, 1989 the Board acquired the operations and net assets of the La Ronge Hospital under an agreement with the previous operator, the La Ronge Hospital Association Inc.

2. Accounting Changes

Effective April 1, 1991, the Board has made changes to its basis of accounting presentation.

a) Basis of Presentation

The Board has adopted a columnar approach for presenting its various funds. The statement of financial position and statement of operations now present assets, liabilities and activities of the operating and capital funds in separate columns and provide an integrated total column. This information was previously presented in separate statements and schedules.

b) Accrued Vacation Pay

Income from the Department of Health - Consolidated Fund is now recorded in the year in which the vacation leave is earned. In prior years, income from the Department of Health - Consolidated Fund for vacation leave earned during the year was not recorded.

This change has been applied retroactively in these financial statements. The effect is to increase the 1992 operating fund revenue by $7,285 (1991 - ($1,345)). Accounts receivable - Department of Health - Consolidated Fund has been increased (decreased) by similar amounts.

As a result of these changes, the operating fund balance at April 1, 1991 decreased by $1,345 (April 1, 1990 - increased by $46,626).

3. Significant Accounting Policies

These financial statements have been prepared in accordance with generally accepted accounting principles. Significant accounting policies are summarized as follows:

a) Fund Accounting

The La Ronge Hospital Board maintains its accounts in accordance with the principles of fund accounting. For financial reporting purposes, accounts with similar characteristics have been combined into the following major groupings:

- Operating Fund
- Capital Fund

b) Revenue

Contributions, including operating and capital funding from the Department of Health, are included in revenue in the year in which they are received or receivable. Estimated surpluses (deficits) are recorded as payable (receivable) in accordance with the funding policy applicable to each fiscal year as determined by Saskatchewan Health.

Adjustments to estimated surpluses or deficits, as determined in the annual settlement review by Saskatchewan Health, are accounted for, in the year that they are determined, as adjustments to revenue from Saskatchewan Health.

It is the Department's policy to fund vacation pay when it is taken rather than when it is earned. As a result, a receivable from the Department is recorded to reflect the timing difference between the liability for vacation pay accrued at the year end and future funding from the Department.

c) Property and Equipment

Property and equipment are recorded at cost. Buildings and major equipment are amortized using the straight-line method at an average rate of 6.25%. Minor equipment is not amortized.

d) Inventories

Inventories are valued at cost.

4. Inventories

	1992	1991
Drugs	$23,937	$24,419
Food	2,604	3,246
General supplies	35,350	39,028
Medical and surgical supplies	32,872	31,037
	$94,763	$97,730

5. Property and Equipment

	1992			1991		
	Cost	Accumulated Amortization	Net Book Value	Cost	Accumulated Amortization	Net Book Value
Buildings	$ 697,344	$ 697,344	$ —	$ 697,344	$ 697,343	$ 1
Major equipment	559,766	326,037	233,729	541,223	299,653	241,570
	1,257,110	1,023,381	233,729	1,238,567	996,996	241,571
Land improvements	7,572	—	7,572	7,572	—	7,572
Minor equipment	13,019	—	13,019	13,019	—	13,019
	$1,277,701	$1,023,381	$ 254,320	$1,259,158	$ 996,996	$ 262,162

6. Construction in Progress

The hospital is currently in the process of planning the construction of a new hospital facility. All costs related to the construction are accumulated and will be capitalized upon completion of the facility.

7. Bank Indebtedness

The bank indebtedness consists of cheques issued in excess of bank balance.

8. Related Party Transactions

Included in these financial statements are income and expense amounts resulting from routine operating transactions conducted at prevailing market prices with various Crown-controlled hospitals, departments, agencies and corporations with which the hospital is related. Except as otherwise disclosed, account balances resulting from these transactions are included in the balance sheet and are settled on normal trade terms.

9. Comparative Figures

Certain 1991 balances have been reclassified to conform with the current year's presentation.

10. Subsequent Event

The Hospital was informed by letter of May 7, 1992 from Saskatchewan Health that the project as referred to in Note 6 will not be proceeding as planned. The Hospital is holding discussions with Saskatchewan Health on options consistent with meeting new health care directions within the budgetary constraints of the Province.

Schedule 1

LA RONGE HOSPITAL BOARD

SCHEDULE OF EXPENDITURES

For the Year Ended March 31

	Operating Fund		Capital Fund		Total	
	1992	1991	1992	1991	1992	1991
Administration						
Advertising	$ 336	$ 1,937			$ 336	$ 1,937
Board indemnity	1,794	—			1,794	—
Employee benefits	127,685	109,803			127,685	109,803
Legal	859	1,274			859	1,274
Liability and bonding insurance	1,990	1,944			1,990	1,944
Printing, postage and stationery	14,118	12,114			14,118	12,114
Repairs	319	1,342			319	1,342
Subscriptions and memberships	14,687	10,835			14,687	10,835
Telephone and radiograms	12,233	12,229			12,233	12,229
Travel	4,815	6,447			4,815	6,447
Workers' compensation	15,774	16,689			15,774	16,689
Dietary						
Food	31,422	31,732			31,422	31,732
Other	4,656	3,237			4,656	3,237
Drugs	84,476	51,096			84,476	51,096
Educational programs	4,670	1,098			4,670	1,098
Health Care Co-ordinator program	—	4,767			—	4,767
Housekeeping	11,400	10,617			11,400	10,617
Laboratory	37,420	35,805			37,420	35,805
Laundry and linen services	50,215	43,917			50,215	43,917
Maintenance of building and equipment	36,021	29,801			36,021	29,801
Medical library	982	324			982	324
Medical and surgical supplies	47,409	39,690			47,409	39,690
Oxygen	7,254	6,941			7,254	6,941
Pharmacy	7,320	7,320			7,320	7,320
Physical plant						
Electricity	12,988	14,416			12,988	14,416
Fuel	21,719	31,688			21,719	31,688
Insurance	5,684	5,540			5,684	5,540
Water	8,080	8,231			8,080	8,231
Purchased service - physiotherapy	16,000	8,835			16,000	8,835
Radiology	15,084	13,141			15,084	13,141
Salaries and wages	1,341,402	1,264,734			1,341,402	1,264,734
Amortization			$ 26,384	$ 27,028	26,384	27,028
Net book value of assets sold			—	25,657	—	25,657
	$1,938,812	$1,787,544	$ 26,384	$ 52,685	$1,965,196	$1,840,229

(See accompanying notes to the financial statements)

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the balance sheet of the Palliser Regional Care Centre as at March 31, 1992 and the statements of operations and changes in financial position for the year then ended. These financial statements are the responsibility of the Centre's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Centre as at March 31, 1992 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

W.K. Strelioff

Regina, Saskatchewan
May 1, 1992

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

PALLISER REGIONAL CARE CENTRE
BALANCE SHEET
As at March 31

	Operating Fund		Capital Fund		Total	
	1992	1991	1992	1991	1992	1991
ASSETS						
Current:						
Cash and short-term investments	$ 283,810	$ 92,920	$ 2,127	$ 31,563	$ 285,937	$ 124,483
Due from Department of Health - Consolidated Fund (Note 5)	221,318	255,492	—	—	221,318	255,492
Accounts receivable	12,383	17,039	—	—	12,383	17,039
Inventory	72,025	80,713	—	—	72,025	80,713
Prepaid expenses	47,459	31,956	—	—	47,459	31,956
Employee loans (Note 4)	1,019	11,297	—	—	1,019	11,297
	638,014	489,417	2,127	31,563	640,141	520,980
Capital Assets (Note 7)	—	—	353,118	344,929	353,118	344,929
	$ 638,014	$ 489,417	$ 355,245	$ 376,492	$ 993,259	$ 865,909
LIABILITIES AND FUND BALANCES						
Current Liabilities:						
Accounts payable and accrued liabilities	$ 12,646	$ 13,124	$ —	$ —	$ 12,646	$ 13,124
Accrued salaries	178,362	158,805	—	—	178,362	158,805
Accrued vacation pay	285,337	270,956	—	—	285,337	270,956
Unearned revenue	16,710	20,935	—	—	16,710	20,935
Working capital advance (Note 11)	42,800	40,000	—	—	42,800	40,000
	535,855	503,820	—	—	535,855	503,820
Fund balances (Statement 2)	102,159	(14,403)	355,245	376,492	457,404	362,089
	$ 638,014	$ 489,417	$ 355,245	$ 376,492	$ 993,259	$ 865,909

(See accompanying notes)

Statement 2

PALLISER REGIONAL CARE CENTRE
STATEMENT OF OPERATIONS
Year Ended March 31

	Operating Fund		Capital Fund		Total	
	1992	1991	1992	1991	1992	1991
REVENUE						
Funding from Department of Health - Consolidated Fund	$4,449,333	$4,449,717	$ 57,000	$ 79,999	$4,506,333	$4,529,716
Resident fees	1,011,564	956,132	—	—	1,011,564	956,132
Resident fees - Workers' Compensation Board	46,139	40,238	—	—	46,139	40,238
Other income	97,100	73,638	986	9,280	98,086	82,918
Investment income	25,824	18,974	—	—	25,824	18,974
Gain on sale of fixed assets	—	—	3,750	500	3,750	500
	$5,629,960	$5,538,699	$ 61,736	$ 89,779	$5,691,696	$5,628,478
EXPENDITURE						
Salaries and wages	$4,227,586	$4,274,526	$ —	$ —	$4,227,586	$4,274,526
Employee benefits	510,570	505,637	—	—	510,570	505,637
Resident Care	119,383	111,631	—	—	119,383	111,631
Dietary	213,918	214,709	—	—	213,918	214,709
Laundry	8,015	6,499	—	—	8,015	6,499
Administration	106,466	128,707	—	—	106,466	128,707
Linen	26,345	25,001	—	—	26,345	25,001
Housekeeping	28,535	26,296	—	—	28,535	26,296
Plant operations	167,145	159,191	—	—	167,145	159,191
Plant maintenance	60,452	53,778	—	—	60,452	53,778
Depreciation	—	—	95,856	72,822	95,856	72,822
Other	32,110	8,782	—	—	32,110	8,782
	5,500,525	5,514,757	95,856	72,822	5,596,381	5,587,579
Net revenue (expenditure)	129,435	23,942	(34,120)	16,957	95,315	40,899
Fund balance, beginning of year	(14,403)	(38,845)	376,492	360,035	362,089	321,190
Transfer of Equity	(12,873)	500	12,873	(500)	—	—
Fund balance, end of year (Statement 1)	$ 102,159	$ (14,403)	$ 355,245	$ 376,492	$ 457,404	$ 362,089

(See accompanying notes)

Statement 3

PALLISER REGIONAL CARE CENTRE
STATEMENT OF CHANGES IN FINANCIAL POSITION
Year Ended March 31

	1992	1991
Cash resources provided by (used in):		
Operating Activities:		
Net revenue	$ 129,435	$ 23,942
Net change in non-cash working capital balances related to operations (Note 12)	74,328	83,110
Net cash provided by operating activities	203,763	107,052
Investment Activities:		
Acquisition of capital assets		
- from capital funding	(103,059)	(48,436)
- from comfort and donation account	(986)	(9,280)
	(104,045)	(57,716)
Financing Activities:		
Funding from Department of Health for Capital Assets	61,736	89,779
Net cash provided by financing activities	61,736	89,779
Net change in cash resources during the year	161,454	107,552
Cash and short-term investments, beginning of year	124,483	(14,632)
Cash and short-term investments, end of year	$ 285,937	$ 124,483

(See accompanying notes)

PALLISER REGIONAL CARE CENTRE
NOTES TO THE FINANCIAL STATEMENTS
March 31, 1992

1. Establishment of the Centre

By Order-in-Council issued pursuant to *The Housing and Special-care Homes Act*, Palliser Regional Care Centre was designated as a special care home effective July 1, 1981 with the former designation of Palliser Hospital being cancelled concurrently.

2. Significant Accounting Policies

These financial statements have been prepared in accordance with generally accepted accounting principles. Significant accounting policies are summarized as follows:

a) Fund Accounting

The Centre maintains its accounts in accordance with the principles of fund accounting. For financial reporting purposes, accounts with similar characteristics have been combined into the following major groupings:

- Operating Fund
- Capital Fund

b) Revenue

Regulations issued pursuant to *The Housing and Special-care Homes Act* provide for funding of the Centre as follows:

i) Resident fees are charged at rates established pursuant to the provisions of The Housing and Special-care Homes Care and Rates Regulations under *The Housing and Special-care Homes Act*.

ii) Funding from the Department of Health - Consolidated Fund is included in revenue in the year in which it is received or receivable. Estimated surpluses (deficits) are recorded as payable (receivable) in accordance with the funding policy applicable to each fiscal year as determined by the Department of Health. Adjustments to estimated surpluses or deficits as determined in the annual settlement review by the Department are accounted for in the year that they are determined as adjustments to funding from the Department of Health - Consolidated Fund.

c) Capital Assets

The acquisition of capital assets is financed by the Department of Health, donations or from accumulated ancillary income retained by the facility.

Capital assets are recorded at cost. Depreciation is charged on a straight-line basis over their estimated useful lives. The rates range from 5% to 20% per year.

d) Inventory

Inventory of food and supplies is valued at average cost.

e) Accrued Vacation Pay

The Centre follows the policy of recording accrued vacation pay liability for all staff with a corresponding amount recorded as receivable from the Department of Health - Consolidated Fund in the year in which the vacation leave is earned by employees rather than in the year it is paid.

3. Accounting Changes

Effective April 1, 1991, the Centre changed its basis of accounting presentation and the method used to account for capital contributions to comply with generally accepted accounting principles.

a) Basis of Presentation

The Centre has adopted a columnar approach for presenting its various funds. The balance sheet and statement of operations now present assets, liabilities and activities of the operating and capital funds in separate columns and provide an integrated total column. This information was previously presented in separate statements.

b) Capital Funding

Capital funding is now recorded as income of the Capital Fund when received or receivable. In prior years, capital funding was deferred for capital contribution money received and unexpended at year end.

This change has been applied retroactively in these financial statements. The effect is to increase capital fund revenue by $57,986 (1991 - $89,279).

As a result of these changes, the capital fund balance at April 1, 1991 increased by $31,563. Deferred revenue has been decreased by the same amount.

4. Employee Loans

Employee loans consist of funds advanced to eleven employees to assist them to purchase computer systems. The loans are non-interest bearing and are repayable by payroll deduction over a three year period ending May, 1992.

5. Due From Department of Health - Consolidated Fund

	1992	1991
Accrued vacation pay	$ 285,337	$ 270,956
Operating funding (repayable)	(64,019)	(15,464)
	$ 221,318	$ 255,492

6. Annual Settlement Review

In accordance with the accounting policy for adjustments arising from the final settlement reviews, as described in Note 2(b), the reported funding from the Department of Health - Consolidated Fund has been increased by $49,467 (1991 - $78,247). The 1990/91 settlements were completed in 1991/92.

7. Capital Assets

	1992			1991
	Original Cost	Accumulated Depreciation	Net Book Value	Net Book Value
Major Equipment - Leasehold	$ 24,625	$ 5,415	$ 19,210	$ 12,181
Major Equipment - Shareable	927,525	652,335	275,190	264,179
Major Equipment - Special Purpose	115,404	82,974	32,430	32,333
Major Equipment - Resident Donation	52,465	26,177	26,288	36,236
	$1,120,019	$ 766,901	$ 353,118	$ 344,929

8. Residents' Trust Fund

The Centre holds cash in the bank on behalf of residents. At March 31, the Residents' trust fund is comprised of the following:

	1992	1991
Residents' trust deposits	$ 12,456	$ 8,689
Residents' comfort and donation deposits	17,128	18,908
	$ 29,584	$ 27,597

9. Department of Health Funding

The Palliser Regional Care Centre participates in the Department of Health's surplus retention policy. Under this policy, the Centre is entitled to retain any operating surplus equal to the lesser of:

a) Adjusted operating surplus, (see Notes 2(b) and 10)

b) 1% of gross budgeted expenses, subject to:

  i) a minimum of $10,000
  ii) a maximum of $100,000.

Conversely, the surplus retention policy requires the Centre absorb any overall adjusted operating deficit.

It is the Department's policy to fund vacation pay when it is taken rather than when it is earned. As a result, a receivable from the Department is recorded to reflect the timing difference between the liability for vacation pay accrued at the year end and future funding from the Department.

10. Ancillary Revenue and Expenditure

According to arrangements made with the Department of Health, the Centre is allowed to retain investment income earned during the year, private donations and proceeds on sale of fixed assets. This income is excluded in determining the adjustments to the operating funding (Note 2(b)).

Ancillary income and operating surpluses retained by the Centre are to be applied to asset acquisitions and specific projects of a non-operating nature, as specifically authorized by the Governing Board.

11. Working Capital Advance

This advance was made by the Department of Health to the Centre. The advance is interest-free and repayable at the discretion of the Continuing Care Division, Department of Health.

12. Statement of Changes in Financial Position

Included in "Net change in non-cash working capital balances related to operations" are changes during the year to the following balance sheet accounts:

	1992	1991
Decrease in accounts receivable	$ 38,830	$ 24,043
Decrease (increase) in supplies inventory	8,689	(13,732)
(Increase) in prepaid expenses	(15,503)	(6,222)
Decrease in employee loans	10,278	15,870
(Decrease) in accounts payable	(479)	(7,185)
Increase in accrued salaries	19,557	42,909
Increase in accrued vacation pay	14,381	29,327
(Decrease) in unearned revenue	(4,225)	(1,900)
Increase in working capital advance	2,800	—
	$ 74,328	$ 83,110

13. Costs Borne by Other Agencies

Effective April 1, 1987, Saskatchewan Property Management Corporation entered into a lease arrangement with the Department of Health for the Palliser Regional Care facility. Under this arrangement the Centre is not required to make any rental payments for the use of this facility. Accordingly, these costs are not reflected in these financial statements.

14. Related Party Transactions

Included in these financial statements are expenses resulting from routine operating transactions conducted at prevailing market prices with various Saskatchewan crown controlled departments, agencies and corporations with which the Centre is related.

Account balances resulting from these transactions are included in the balance sheet and are settled on normal trade terms. Other amounts due to (from) related parties and the terms of settlement are described separately in the financial statements and the notes thereto.

15. Comparative Figures

The comparative financial statements have been reclassified to conform with the current year's presentation.

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan.

I have audited the balance sheet of the Parkland Regional Care Centre as at March 31, 1992 and the statements of operations and changes in financial position for the year then ended. These financial statements are the responsibility of the Centre's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Centre as at March 31, 1992 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

W.K. Strelioff

Regina, Saskatchewan
May 12, 1992

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

PARKLAND REGIONAL CARE CENTRE
BALANCE SHEET
AS AT MARCH 31

	General Funds		Capital Fund		Total	
	1992	1991	1992	1991	1992	1991
ASSETS						
Current:						
Cash	$ 735,613	$ 450,279	$ 79,284	$ 68,626	$ 814,897	$ 518,905
Accounts receivable (Note 7)	169,369	285,171			169,369	285,171
Supplies inventory - at cost	85,135	79,233			85,135	79,233
Prepaid expenses	37,100	29,946			37,100	29,946
Total current assets	1,027,217	844,629	79,284	68,626	1,106,501	913,255
Capital assets (Note 5)			428,607	423,995	428,607	423,995
	$1,027,217	$ 844,629	$ 507,891	$ 492,621	$1,535,108	$1,337,250
LIABILITIES AND EQUITY						
Current Liabilities:						
Accounts payable	$ 95,407	$ 51,313			$ 95,407	$ 51,313
Accrued salaries	205,919	176,383			205,919	176,383
Accrued vacation pay	279,623	288,550			279,623	288,550
Unearned revenue	24,269	13,133			24,269	13,133
Total current liabilities	605,218	529,379			605,218	529,379
Long-term advance (Note 6)	40,000	40,000			40,000	40,000
Fund balances (Statement 2) (Note 4)	381,999	275,250	$ 507,891	$ 492,621	889,890	767,871
	$1,027,217	$ 844,629	$ 507,891	$ 492,621	$1,535,108	$1,337,250

(See accompanying notes to the financial statements)

Statement 2

PARKLAND REGIONAL CARE CENTRE
STATEMENT OF OPERATIONS
YEAR ENDED MARCH 31

	General Funds		Capital Fund		Total	
	1992	1991	1992	1991	1992	1991
Restricted Revenues:						
Department of Health - Consolidated Fund (Note 3(b))	$3,941,271	$3,979,812	$ 61,795	$ 57,000	$4,003,066	$4,036,812
Department of Health - Consolidated Fund						
- Behavioral Management	252,522	244,995			252,522	244,995
- BM Consultant	46,393	16,821			46,393	16,821
Unrestricted Revenues:						
Resident fees	966,520	935,757			966,520	935,757
Resident fees - Government of Canada	8,535	8,071			8,535	8,071
Dietary recoveries	27,379	28,873			27,379	28,873
Meals on Wheels recovery	18,510	18,639			18,510	18,639
Other	29,418	7,251			29,418	7,251
Ancillary Revenues						
Interest	54,505	69,295			54,505	69,295
Donations			1,934	640	1,934	640
	5,345,053	5,309,514	63,729	57,640	5,408,782	5,367,154
Expenses:						
Salaries and fringe benefits	4,298,098	4,353,165			4,298,098	4,353,165
Parkland Enrichment Project (Note 13)	236,661	224,779			236,661	224,779
Behavioral Management Consultant Program (Note 14)	756	141			756	141
Food	208,348	210,153			208,348	210,153
Utilities	126,165	118,121			126,165	118,121
Repairs and maintenance	69,000	49,497			69,000	49,497
Drugs and oxygen	64,898	58,061			64,898	58,061
General supplies	38,420	42,734			38,420	42,734
Medical and surgical supplies	33,802	37,188			33,802	37,188
Cleaning supplies	26,172	25,449			26,172	25,449
Purchased services	45,033	21,244			45,033	21,244
Sundry	25,229	27,708			25,229	27,708
Travel	9,680	8,164			9,680	8,164
Telephone	16,367	16,684			16,367	16,684
Linen supplies	22,634	22,152			22,634	22,152
Office supplies	9,528	9,090			9,528	9,090
Resident transportation	2,203	2,083			2,203	2,083
Depreciation			53,769	50,119	53,769	50,119
Loss on disposal of fixed assets			–	508	–	508
	5,232,994	5,226,413	53,769	50,627	5,286,763	5,277,040
Excess of revenues over expenses	112,059	83,101	9,960	7,013	122,019	90,114
Fund balances, beginning of year (Note 2(b))	275,250	192,149	492,621	485,608	767,871	677,757
Transfer between funds	(5,310)	–	5,310	–	–	–
Fund balances, end of year	$ 381,999	$ 275,250	$ 507,891	$ 492,621	$ 889,890	$ 767,871

(See accompanying notes to the financial statements)

Statement 3

PARKLAND REGIONAL CARE CENTRE
STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31

	1992	1991
Cash provided by (used in) operating activities		
Excess of revenue over expenditure - General Funds	$ 112,059	$ 83,101
Net change in non-cash working capital balances related to operations (Note 12)	178,586	(33,188)
Cash provided by operating activities	290,645	49,913
Cash provided by financing activities		
Funding from Department of Health - Consolidated Fund for capital assets	61,795	57,000
Donations - for acquisition of assets	1,934	640
Cash provided by financing activities	63,729	57,640
Cash (used in) investment activities		
Assets purchased from:		
Department of Health - Consolidated Fund	(51,138)	(35,692)
Donations	(1,934)	(640)
Ancillary revenue interest - General Funds	(5,310)	---
Cash (used in) investment activities	(58,382)	(36,332)
Net increase in cash during year	295,992	71,221
Cash at beginning of year	518,905	447,684
Cash at end of year	$ 814,897	$ 518,905

(See accompanying notes to the financial statements)

PARKLAND REGIONAL CARE CENTRE
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1992

1. Status of Parkland Regional Care Centre

Parkland Regional Care Centre was established by Order in Council #908/81 effective July 1, 1981, and is governed by *The Housing and Special Care Homes Act* which, except as the Act relates to the Adult and Group Homes Regulations, is administered by the Department of Health.

2. Accounting Changes

Effective April 1, 1991, the Centre has made changes to its basis of accounting presentation and to the methods used to account for Department of Health - Capital Fund to comply with generally accepted accounting principles.

a) Basis of Presentation

The Centre has adopted a columnar approach for presenting its various funds. The balance sheet and statement of operations now present assets, liabilities and activities of the general and capital funds in separate columns and provide an integrated total column. This information was previously presented in separate statements and schedules.

b) Department of Health - Capital Fund

Capital funding is now recorded as income of the Capital Fund when received or receivable. In prior years, deferred revenue was set up for capital money received and unexpended at year end.

This change has been applied retroactively in these financial statements. The effect is to increase Department of Health - Capital Fund by $10,657 (1991 - $21,308) and to increase prior periods by $47,321.

As a result of these changes, the fund balance - Capital Fund at April 1, 1991 increased by $68,629 of which $47,321 is applicable to periods prior to April 1, 1990.

3. Significant Accounting Policies

These financial statements have been prepared in accordance with generally accepted accounting principles. Significant accounting policies are summarized as follows:

a) Fund Accounting

Parkland Regional Care Centre maintains its accounts in accordance with the principles of fund accounting. For financial reporting purposes, accounts with similar characteristics have been combined into the following groupings:

- General Funds
- Capital Fund

b) Revenue

Funding for the Care Centre is provided as follows:

i) Resident fees are charged at rates established by the Department of Health.

ii) Contributions, including Department of Health - Consolidated Fund general and capital revenue, is included in revenue in the year in which they are received or receivable. Estimated surpluses (deficits) are recorded as payable (receivable) in accordance with the funding policy applicable to each fiscal year as determined by the Department of Health (Note 7). Adjustments to estimated surpluses or deficits, as determined in the annual settlement review by the Department, are accounted for as adjustments to Department of Health - Consolidated Fund revenue in the year that they are determined.

c) Capital Assets

Capital assets are initially recorded at cost. Normal maintenance and repair expenditures are expensed as incurred.

Capital assets are amortized on a straight-line basis over their estimated useful lives at 6 1/2% per annum.

The acquisition of equipment and furnishings is financed by the Department of Health - Consolidated Fund, donations, or from accumulated ancillary income retained by the facility.

4. Fund Balance - General Funds

Included in the fund balances are the following:

	1992	1991
Centre ancillary funds	$ 404,835	$ 355,660
Unappropriated equity	(22,836)	(80,410)
	$ 381,999	$ 275,250

5. Capital Assets

	1992			1991
	Cost	Accumulated Depreciation	Net Book Value	Net Book Value
Furniture, fixtures and equipment	$809,280	$419,049	$390,231	$375,856
Building improvements	156,182	117,806	38,376	48,139
	$965,462	$536,855	$428,607	$423,995

6. Long-Term Advance

The advances received from the Department of Health are interest-free and repayable at the discretion of the Department.

7. Department of Health Revenue

Funding is provided to the Centre by the Department of Health - Consolidated Fund in accordance with approved annual operating budgets. The Minister of Health approved a surplus retention policy effective on April 1, 1984 which applies to the 1984/85 and subsequent fiscal years. Under this policy, a special care home is entitled to retain its operating surplus up to a level of 1% of its approved operating budget for the applicable year subject to the following:

a) a home shall retain surpluses up to $10,000 regardless of the size of its operating budget; and

b) the maximum amount of surplus to be retained by a home for any one year of operations shall be $100,000.

It is the Department's policy to fund vacation pay when it is taken rather than when it is earned. As a result, a receivable from the Department is recorded to reflect the timing difference between the liability for vacation pay accrued at the year end and future funding from the Department.

The Department of Health also provides in the final settlement each year approved unforseen costs and adjustment for utility costs from budget to actual. These amounts total $7,025 and are included in accounts payable.

8. Related Party Transactions

Included in these financial statements are revenue and expense amounts resulting from routine operating transactions conducted at prevailing market prices with various Crown-controlled hospitals, departments, agencies and corporations with which the Centre is related.

Account balances resulting from these transactions are included in the Balance Sheet and are settled on normal trade terms.

Other amounts owing to related parties and their terms of settlement are described separately in the financial statements and notes thereto.

9. Lease Arrangement

Effective April 1, 1987, Saskatchewan Property Management Corporation entered into a lease arrangement with the Department of Health for the Parkland Regional Care facility. The Centre is not required to make rental payments under the arrangement.

10. Pension Plan

Employees of the Centre participate in the Saskatchewan Health-Care Association Retirement Plan which is a multi-employer defined benefit pension plan. The Centre participates in the plan on a defined contribution basis whereby it contributes to the plan a fixed amount proportional to the amount contributed by the employees.

The amount of these contributions during the year was $166,451 (1991 - $143,405) and is included in Employee benefits.

11. Trust Accounts

The Centre administers trust accounts with the following cash balances:

	1992	1991
Residents' trust account	$ 9,095	$ 8,733
Comforts trust account	68,842	65,582
Grants and donations trust account	16,668	15,195
	$ 94,605	$ 89,510

12. Non-Cash Working Capital Changes

	1992	1991
Decrease (increase) in accounts receivable	$ 115,801	$ (16,379)
(Increase) in supplies inventory	(5,903)	(4,609)
(Increase) in prepaid expenses	(7,153)	(10,932)
Increase (decrease) in accounts payable and accrued salaries and vacation pay	64,705	(2,212)
Increase in unearned revenue	11,136	944
	$ 178,586	$ (33,188)

13. Parkland Enrichment Project Expenses

	1992	1991
Salaries and fringe benefits	$ 235,415	$ 223,352
Travel	643	498
Telephone	207	248
Other supplies expense	396	681
	$ 236,661	$ 224,779

14. Behavioral Management Consultant Project Expenses

	1992	1991
Advertising	$ 521	$ 56
Travel	153	—
Telephone	82	85
	$ 756	$ 141

15. Comparative Figures

Certain comparative figures have been reclassified to conform with the current year's financial statement presentation.

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the balance sheet of the Regina General Hospital as at March 31, 1992 and the statements of equity, operations - operating fund, operations - capital fund, operations - hospital revenue tax fund and cash flows for the year then ended. These financial statements are the responsibility of the Hospital's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Hospital as at March 31, 1992 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

W.K. Strelioff

Regina, Saskatchewan
June 19, 1992

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

REGINA GENERAL HOSPITAL
BALANCE SHEET
As at March 31

	1992	1991
ASSETS		
Current:		
Cash and short term investments - at cost which approximates market value	$ 6,132,723	$ 7,653,932
Accounts receivable		
- Department of Health - Consolidated Fund (Note 10)	3,984,198	3,654,153
- Patient services	147,714	327,305
- Sundry	911,407	719,060
Supplies inventory (Note 4)	947,123	958,900
Prepaid expenses	365,414	342,378
Total current assets	12,488,579	13,655,728
Investments - at cost (quoted market value - 1992 - $6,333,374; 1991 - $4,941,265)	6,333,374	4,941,265
Land, buildings, equipment and construction in progress (Note 5)	63,316,323	63,581,150
	$ 82,138,276	$ 82,178,143
LIABILITIES AND EQUITY		
Current:		
Accounts payable (Note 6)	$ 6,622,593	$ 5,753,557
Accrued salaries and vacation leave payable	5,334,034	4,932,675
Capital lease obligation - due within 1 year (Note 7)	277,794	232,927
Total current liabilities	12,234,421	10,919,159
Capital lease obligation (Note 7)	270,909	548,705
Equity		
Equity - Statement 2	69,632,946	70,710,279
	$ 82,138,276	$ 82,178,143

(See accompanying notes)

Statement 2

REGINA GENERAL HOSPITAL
STATEMENT OF EQUITY
For the Year Ended March 31

	1992	1991
Balance, beginning of year	$ 70,710,279	$ 67,771,424
Excess (deficiency) of revenue over expense:		
Operating fund (Statement 3)	291,503	831,390
Capital fund (Statement 4)	(2,192,064)	1,280,813
Hospital revenue tax fund (Statement 5)	823,228	826,652
Balance, end of year	$ 69,632,946	$ 70,710,279

(See accompanying notes)

Statement 3

REGINA GENERAL HOSPITAL
STATEMENT OF OPERATIONS - OPERATING FUND
For the Year Ended March 31

	1992	1991
General Operations:		
Revenue (Notes 10 and 12)		
Inpatient services	$ 64,524,474	$ 63,142,042
Outpatient services	5,156,340	5,131,701
Other	973,540	945,573
Total Revenue	70,654,354	69,219,316
Expense		
Salaries and fringe benefits (Note 11)	55,216,401	53,399,810
Medical and surgical supplies and drugs	5,844,131	5,489,860
Other	10,927,572	11,122,951
Total Expense	71,988,104	70,012,621
Deficit from general operations	(1,333,750)	(793,305)
Surplus from non-operating revenue (Note 13)	1,625,253	1,624,695
Surplus for the year - to Statement 2	$ 291,503	$ 831,390

(See accompanying notes)

Statement 4

REGINA GENERAL HOSPITAL
STATEMENT OF OPERATIONS - CAPITAL FUND
For the Year Ended March 31

	1992	1991
REVENUE (Notes 12 and 17)		
Regeneration funding	$ 297,562	$ 3,059,043
Capital funding	926,446	913,760
Donations and other revenue	863,418	1,570,779
Total revenue	2,087,426	5,543,582
EXPENSE		
Net book value of capital assets sold or scrapped	(97,311)	(85,730)
Amortization (Note 3(d))	(4,182,179)	(4,177,039)
Total expenses	(4,279,490)	(4,262,769)
Excess (deficiency) of revenue over expense - Statement 2	$ (2,192,064)	$ 1,280,813

(See accompanying notes)

Statement 5

REGINA GENERAL HOSPITAL
STATEMENT OF OPERATIONS - HOSPITAL REVENUE TAX FUND
For the Year Ended March 31

	1992	1991
REVENUE		
Funds received under The Hospital Revenue Act	$ 1,004,416	$ 1,006,603
EXPENSE		
Sick leave credits (Notes 3(f) and 9)	127,224	116,905
Other	53,964	63,046
Total expenses	181,188	179,951
Excess of revenue over expense - to Statement 2	$ 823,228	$ 826,652

(See accompanying notes)

Statement 6

REGINA GENERAL HOSPITAL
STATEMENT OF CASH FLOWS
For the Year Ended March 31

	1992	1991
Cash provided by (used in) operating activities:		
Operating Fund:		
Income (loss) from operations	$ 291,503	$ 831,390
Bond discount amortization	(399,512)	(114,695)
	(108,009)	716,695
Hospital Revenue Tax Fund:		
Excess of revenue over expense	823,228	826,652
Net change in non-cash working capital balances (Note 15)	738,949	876,680
Cash provided by operating activities	1,454,168	2,420,027
Cash provided by (used in) investment activities:		
Purchase of capital assets	(4,014,663)	(4,515,436)
Net change in non-cash working capital balances (Note 15)	222,253	(120,653)
	(3,792,410)	(4,636,089)
Purchase of long term investments, net of disposals	(2,691,780)	(2,067,734)
Long term investments due within next year	1,699,183	127,064
Proceeds on disposal of capital assets	8,346	21,986
Cash (used in) investment activities	(4,776,661)	(6,554,773)
Cash provided by (used in) financing activities:		
Long term capital lease - principal	(277,796)	(232,927)
Funds provided for regeneration	297,562	3,059,043
Capital funding	926,446	913,760
Donations and other revenue	855,072	1,548,793
Cash provided by financing activities	1,801,284	5,288,669
Net increase (decrease) in cash during the year	(1,521,209)	1,153,923
Cash position at beginning of year	7,653,932	6,500,009
Cash position at end of year	$ 6,132,723	$ 7,653,932

(See accompanying notes)

REGINA GENERAL HOSPITAL
NOTES TO THE FINANCIAL STATEMENTS
March 31, 1992

1. Status of Hospital

The Regina General Hospital was incorporated in 1907 as a city hospital, and was sold to the Province of Saskatchewan in 1974. The Board of Governors, Regina General Hospital was created as a body corporate by Order-in-Council 893/74 effective July 1, 1974, and continues to have the responsibility to manage, control and operate the hospital pursuant to the provisions of *The Public Health Act*.

The Regina General Hospital, Wascana Rehabilitation Centre and the South Saskatchewan Hospital Centre are managed and operated by the Regina Health Board, a related party. The Board was created in February, 1992 by Order-in-Council #147/92.

2. Financial Statement Change

Effective April 1, 1991, the Regina General Hospital changed its basis of accounting presentation. The Hospital now presents a separate statement for each of its funds including the Operating Fund, Capital Fund, and Hospital Revenue Tax Fund. This information was previously presented in a statement of operations, statement of equity of fixed assets, and statement of other equity.

3. Significant Accounting Policies

These financial statements have been prepared on the accrual basis of accounting and include the following significant accounting policies.

a) Fund Accounting

The accounts of the Regina General Hospital are maintained in accordance with the principles of fund accounting. For financial reporting purposes, accounts with similar characteristics have been combined into the following major funding groups:

i) Operating Fund

The operating fund reflects the operations of the Hospital. Revenue consists primarily of inpatient and outpatient service revenue received from the Department of Health - Consolidated Fund. Other revenue includes donations, recoveries, ancillary and investment income. Expenses are for the delivery of health services.

ii) Capital Fund

The capital fund consists of capital funds received from the Department of Health - Consolidated Fund and donations designated for the purchase of capital assets. Expenses consist primarily of amortization of the cost of buildings and equipment.

iii) Hospital Revenue Tax Fund

The hospital revenue tax fund receives its funding from the City of Regina, pursuant to *The Hospital Revenue Act*. One half of these funds may be spent only with the approval of the Minister of Health.

b) Revenue

Department of Health - Consolidated Fund operating funding is recorded on the accrual basis. Estimated surpluses (deficits) are recorded as repayable (receivable) in accordance with the funding policy applicable to each fiscal year as determined by the Department of Health. Adjustments to estimated surpluses or deficits, as determined in the annual settlement review by the Department of Health, are accounted for in the year that they are determined as adjustments to inpatient service revenue (see Note 10).

c) Capital Funding

Capital funding from the Department of Health - Consolidated Fund is recorded as income of the Capital Fund when received or receivable.

d) Capital Assets

Capital assets are amortized on a straight-line basis over their estimated useful lives as follows:

Building	- 2 1/2% to 6 2/3%
Land improvements	- 2 1/2% to 10%
Equipment	- 5% to 20%

The acquisition of capital assets is financed primarily by funding from the Department of Health - Consolidated Fund and by donations. Capital funding and donations are shown in the statement of operations - capital fund rather than in the operating fund. A provision for amortization, therefore, does not appear in the operating fund, but is in the capital fund and reflects the decrease in the book value of capital assets.

e) Accrued Vacation Pay

Current global funding practice recognizes the cost of vacation pay on a cash basis as opposed to an accrual basis (i.e. when the vacation is actually taken). The hospital follows the financial policy of recording accrued vacation pay for all staff and a corresponding amount of income from the Department of Health - Consolidated Fund in the year in which the vacation leave and income are earned rather than in the year they are paid. An accounts receivable from the Department of Health - Consolidated Fund and a similar amount of accrued vacation leave payable are recorded and included in the balance sheet at year end.

f) Hospital Revenue Act

Under *The Hospital Revenue Act*, the hospital receives an annual grant from the City of Regina. The expenditure of half of the annual grant funds received requires Minister of Health approval. The remainder is spent under the direction of the Hospital Board.

The hospital pays sick leave credits when certain employees terminate. Sick leave credits earned are not recorded as expenses until the employees leave (See Note 9).

The Minister of Health has annually authorized the payment of sick leave credits as a charge against funding provided under *The Hospital Revenue Act*.

This revenue and the associated expenditures are reflected in the statement of operations - hospital revenue tax fund.

g) Donations

Donations are recorded when cash is received. Donations received for capital projects are recorded in the statement of operations - capital fund.

4. Inventories

Inventories are valued at cost (weighted average) as follows:

	1992	1991
General Stores	$ 335,631	$ 325,915
Pharmacy	282,746	303,209
Laboratory	249,221	278,706
Other	79,525	51,070
	$ 947,123	$ 958,900

5. Land, Buildings, Equipment and Construction in Progress

	1992			1991		
	Cost	Accumulated Depreciation	Net Book Value	Cost	Accumulated Depreciation	Net Book Value
Land	$ 2,929,633	$ —	$ 2,929,633	$ 2,929,633	$ —	$ 2,929,633
Land improvements	738,469	609,729	128,740	738,470	558,145	180,325
Buildings	62,851,547	14,519,512	48,332,035	59,672,857	12,597,695	47,075,162
Equipment	24,167,858	13,241,889	10,925,969	21,113,344	11,834,874	9,278,470
Leased equipment (Note 7)	1,240,702	807,231	433,471	1,216,005	549,310	666,695
Construction in progress	566,475	—	566,475	3,450,865	—	3,450,865
	$ 92,494,684	$ 29,178,361	$ 63,316,323	$ 89,121,174	$ 25,540,024	$ 63,581,150

The Board of the Regina General Hospital leases the majority of the land and buildings, which were acquired from the City of Regina by the Province, from Saskatchewan Property Management Corporation for a nominal rental of $1 per year. The totals for buildings include costs for regenerated structures on leased premises.

6. Due to the Hospital Laundry Services of Regina

Effective November 1, 1974, an agreement was entered into between the Hospital Laundry Services of Regina and the Board of Governors, Regina General Hospital whereby the Board of Governors, Regina General Hospital agreed to manage the operations of the Laundry.

An amount of $419,846 owing by the Regina General Hospital to the Hospital Laundry Services of Regina as at March 31, 1992 (1991 - $353,197) is included in accounts payable.

7. Leased Equipment

The equipment under capital lease is amortized on a straight line basis over its economic life of 5 years. The amount of amortization is $257,921 (1991 - $258,780).

The following is a schedule of the minimum lease payments under capital lease expiring January 31, 1994 - together with the balance of the obligation under capital lease.

For the Year Ended March 31:

	1992	1991
1992	$ —	$ 353,603
1993	353,603	353,603
1994	293,526	293,526
Total minimum lease payments	647,129	1,000,732
Less amount representing interest @ 18.09%	98,424	219,100
Balance of obligation	548,705	781,632
Less current portion	277,794	232,927
	$ 270,909	$ 548,705

8. Commitments

At March 31, 1992, Regina General Hospital had no fixed asset contractual commitments (1991 - $16,783). The commitments relate to the regeneration program funded by the Department of Health - Consolidated Fund.

9. Contingent Liability

At March 31, 1992, there was a contingent liability of $1,770,445 (1991 -$1,831,703) for unused sick leave credits payable upon termination of certain employees. In accordance with the hospital's accounting policies (Note 3(f)), sick leave credits are recorded as a charge against the hospital revenue tax fund when these employees terminate.

Union employees on staff prior to April 1, 1974 and out-of-scope employees on staff prior to January 1, 1975 are entitled to a cash payout of sick leave credits. Union employees are entitled to a cash payout of 50% of their unused sick leave credits upon termination, provided that they have ten or more continuous years of service and that the total accumulated credits is thirty days or more. The maximum payout per employee covered by the C.U.P.E. contract is 50% of 156 days. For other union employees the maximum is 50% of 140 days. Out-of-scope employees are entitled to maximum payout of 50% of 156 days, provided that they have ten or more continuous years of service with the Regina General Hospital.

10. Final Settlement

The final year-end settlement to the Department of Health - Consolidated Fund has been estimated to be $11,308 (1991 - $475,283). This amount is recorded as a reduction of in-patient revenues and a reduction of accounts receivable - Department of Health - Consolidated Fund.

11. Pension Plan

Employees of the Regina General Hospital participate in the Regina Civic Employees Superannuation and Benefit Plan which is a defined benefit plan. Presently, the Hospital contributes an amount equal to the amount contributed by the employees. Pension expense for the year amounted to $2,358,589 (1991 - $2,236,521) and is included in salaries and fringe benefits.

12. Operating, Equipment and Capital Construction Funding

a) Operating and Equipment Funding

The Department of Health - Consolidated Fund provides operating and equipment funding to the Hospital. During the year ended March 31, 1992, operating funding totalled $67,697,956 (1991 - $66,453,116) and equipment funding totalled $926,446 (1991 - $913,760).

b) Capital Construction Funding

Funding for capital projects to March 31, 1992 was previously arranged through agreements with Saskatchewan Property Management Corporation (S.P.M.C.) and the Department of Health - Consolidated Fund. These loan agreements have since been cancelled along with the Hospital's obligation to S.P.M.C.. The Hospital's past obligation along with any future capital funding will be provided only through the Department of Health - Consolidated Fund. The balance of loans written off including accrued interest with respect to the previous financing arrangement at March 31, 1992 was $40,768,685.

During the year ended March 31, 1992, capital construction funds received totalled $297,562 (1991 - $3,059,043).

13. Non-Operating Revenue

The Department of Health permits the hospital to retain net income earned from non-operating activities. These include:

	1992	1991
Investment income	$1,052,057	$1,017,039
Ancillary operations	364,208	358,105
Rental income	33,772	33,772
Donations	112,756	151,877
Other	62,460	63,902
	$1,625,253	$1,624,695

14. Hospital Revenue Act

Included in equity at March 31, 1992 are $837,038 (1991 - $1,833,468) of Hospital Revenue Act funds which require Minister of Health approval prior to being spent.

15. Non-Cash Working Capital Changes

	1992	1991
Accounts receivable		
- Department of Health - Consolidated Fund	$ (330,045)	$ (9,542)
- Patient services	179,591	(109,984)
- Sundry	(192,347)	(163,922)
Inventory	11,777	176,480
Prepaid expenses	(23,036)	15,681
Accounts payable	869,036	692,584
Accrued salaries payable	401,359	117,210
Capital lease obligation - due within one year	44,867	37,520
	961,202	756,027
Add items relating to investment activities	(222,253)	120,653
	$ 738,949	$ 876,680

16. Related Party Transactions

Included in these financial statements are income and expense amounts resulting from routine operating transactions conducted at prevailing market prices with various Crown-controlled hospitals, departments, agencies and corporations with which the hospital is related. Account balances resulting from these transactions are included in the balance sheet and are settled on normal trade terms.

Amounts due to/from related funding agencies and the terms of settlement are described separately in the financial statements and notes thereto.

17. Foundation

The Regina General Hospital, Wascana Rehabilitation Centre and the South Saskatchewan Hospital Centre undertake joint fund-raising efforts through a non-profit business corporation known as the Regina Hospitals Fund Raising Foundation Inc., a related party. During the year the Foundation provided funding of $565,500 (1991 - $1,123,000) for capital acquisitions.

18. Comparative Information

Certain 1991 balances have been reclassified to conform with the current year's presentation.

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the balance sheet of the Regina Health Board as at March 31, 1992 and the statement of revenue, expenditure and equity for the period February 14, 1992, date of establishment, to March 31, 1992. These financial statements are the responsibility of the Board's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Regina Health Board as at March 31, 1992 and the results of its operations and the changes in its financial position for the period February 14, 1992, date of establishment, to March 31, 1992 in accordance with generally accepted accounting principles.

W.K. Strelioff

Regina, Saskatchewan
October 2, 1992

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

REGINA HEALTH BOARD

BALANCE SHEET

As at March 31

	1992
ASSETS	
Current:	
Accounts receivable - Regina General Hospital (Note 4)	$ 6,807
Capital assets (Note 2(b))	1,456
	$ 8,263
LIABILITIES AND EQUITY	
Accounts payable (Note 4)	$ —
Equity - Statement 2	8,263
	$ 8,263

(See accompanying notes)

Statement 2

REGINA HEALTH BOARD

STATEMENT OF REVENUE, EXPENDITURE AND EQUITY

**For the Period February 14, 1992, Date of Establishment,
to March 31, 1992**

	1992
Revenue:	
Department of Health - Consolidated Fund (Note 4)	$ 25,000
Expenditure:	
Board indemnities	12,304
Salaries and benefits	3,090
Consultant fees	750
Telephone	222
Miscellaneous	371
	16,737
Excess of revenue over expenditure	8,263
Equity, beginning of period	—
Equity, end of period - to Statement 1	$ 8,263

(See accompanying notes)

REGINA HEALTH BOARD

NOTES TO THE FINANCIAL STATEMENTS

As At March 31, 1992

1. **Status of the Regina Health Board**

The Regina Health Board is a corporation, established by order in council 147/92 effective February 14, 1992 pursuant to the provisions of *The Crown Corporations Act, 1978*, and has the responsibility to provide health services and operate health facilities. Members of the Regina Health Board received concurrent appointments to the Regina General Hospital, South Saskatchewan Hospital Centre and Wascana Rehabilitation Centre.

2. **Significant Accounting Policies**

a) These financial statements have been prepared on the accrual basis of accounting.

b) Capital Assets

Capital assets are recorded at cost. Normal maintenance and repairs are expensed as incurred. Depreciation is calculated on the straight line basis over the useful life of the capital asset.

3. **Significant Event**

As a part of its overall mandate, the Board, effective April 1, 1992, is directly receiving from the Department of Health - Consolidated Fund operating funds for the main health care institutions in Regina.

4. **Related Party**

A special payment in the amount of $25,000 was paid to the Regina General Hospital by the Department of Health - Consolidated Fund to cover start up costs of the Regina Health Board. The expenditures have been made on behalf of the Regina Health Board by the Regina General Hospital. A payable for these expenditures in the amount of $18,193, has been applied against the $25,000 receivable from the Regina General Hospital.

The Regina Health Board has not been charged with certain costs including occupancy, office services and personnel administration. These costs have been absorbed by the Regina General Hospital from the date of establishment to March 31, 1992.

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the balance sheet of Royal University Hospital Board as at March 31, 1992 and the statements of operations and changes in financial position for the year then ended. These financial statements are the responsibility of the Board. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Board as at March 31, 1992 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

W.K. Strelioff

Regina, Saskatchewan
June 3, 1992

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

ROYAL UNIVERSITY HOSPITAL BOARD
SASKATOON, SASKATCHEWAN

BALANCE SHEET
As At March 31

	Operating Fund	Capital Fund	Total 1992	Total 1991
ASSETS				
Current				
Cash on hand and in bank	$ 36,391	$ 136,577	$ 172,968	$ 1,202,715
Investments, at cost (market value - 1992 - $16,656,073; 1991 - $9,847,074)	16,656,073	—	16,656,073	9,847,074
Accounts receivable (net of allowance for doubtful accounts - 1992 - $58,327; 1991 - $56,288)	5,813,927	—	5,813,927	3,322,740
Due from Department of Health - Consolidated Fund (Note 2(d) and 4)	2,822,973	—	2,822,973	2,915,831
Inventories (Note 5)	2,062,866	—	2,062,866	2,299,654
Prepaid expenses and deferred charges	131,941	—	131,941	143,716
	27,524,171	136,577	27,660,748	19,731,730
Restricted Investments, at cost (market value - 1992 - $10,499,712; 1991 - $12,723,324) (Note 14)	10,499,712	—	10,499,712	12,723,324
Fixed Assets				
Building, equipment and construction in progress (Note 6)	—	116,684,095	116,684,095	118,134,400
	$ 38,023,883	$116,820,672	$154,844,555	$150,589,454
LIABILITIES AND FUND BALANCE				
Current				
Payables and accruals (Note 8)	$ 14,936,693	$ —	$ 14,936,693	$ 14,063,933
Current portion of long-term debt (Note 9)	—	381,371	381,371	321,984
Long term debt (Note 9)	—	787,196	787,196	1,168,569
Total liabilities	14,936,693	1,168,567	16,105,260	15,554,486
Appropriated Funds (Note 14)	10,499,712	—	10,499,712	12,723,324
Unappropriated Fund Balance (Statement 2)	12,587,478	115,652,105	128,239,583	122,311,644
	$ 38,023,883	$116,820,672	$154,844,555	$150,589,454

(See accompanying notes to the financial statements)

Statement 2

ROYAL UNIVERSITY HOSPITAL BOARD
SASKATOON, SASKATCHEWAN

STATEMENT OF OPERATIONS
Year Ended March 31

	Operating Fund	Capital Fund	Total 1992	Total 1991
Revenue: (Note 4 and 16)				
In-Patient	$ 90,745,227	$ —	$ 90,745,227	$ 89,086,191
Out-Patient	13,854,092	—	13,854,092	13,824,767
Ancillary (Note 10)	7,503,774	—	7,503,774	7,357,389
Capital Funding - Consolidated Fund	—	3,205,157	3,205,157	4,419,986
Donations	159,805	758,042	917,847	1,670,271
Investment income	2,007,529	—	2,007,529	2,650,381
Other	3,752,849	—	3,752,849	4,526,508
Total Revenue	118,023,276	3,963,199	121,986,475	123,535,493
Expenditure:				
Salaries and Employee Benefits	77,859,959	—	77,859,959	76,921,151
Drugs, Medical & Surgical Supplies	11,717,442	—	11,717,442	12,178,082
Ancillary (Note 10)	5,870,392	—	5,870,392	6,577,045
Plant Operation and Maintenance	5,487,488	—	5,487,488	5,294,881
Depreciation	—	4,967,178	4,967,178	4,791,937
Laundry	1,444,210	—	1,444,210	1,584,638
Food	1,177,199	—	1,177,199	1,241,242
Other	7,907,690	—	7,907,690	8,610,543
Total Expenditures	111,464,380	4,967,178	116,431,558	117,199,519
	6,558,896	(1,003,979)	5,554,917	6,335,974
Prior year final settlement	383,035	—	383,035	(209,570)
Estimated final settlement (Note 2(d))	(2,245,864)	—	(2,245,864)	(2,298,380)
Gain on sale of fixed assets	—	12,239	12,239	4,291
Net revenue (expenditure) from operations	4,696,067	(991,740)	3,704,327	3,832,315
Appropriation of fund balance (Note 14)	2,223,612	—	2,223,612	(3,251,395)
Unappropriated fund balance - beginning of year	5,667,799	116,643,845	122,311,644	121,730,724
Unappropriated fund balance - end of year	$ 12,587,478	$115,652,105	$128,239,583	$122,311,644

(See accompanying notes to the financial statements)

Statement 3

ROYAL UNIVERSITY HOSPITAL BOARD
SASKATOON, SASKATCHEWAN

STATEMENT OF CHANGES IN FINANCIAL POSITION
Year Ended March 31

	1992	1991
Cash provided by (used in) operating activities:		
Net revenue (expenditure) from operations	$ 4,696,067	$ 2,529,704
Net change in non-cash working capital (Note 15)	(1,277,006)	554,487
Cash provided by operating activities	3,419,061	3,084,191
Cash provided by (used in) investment activities:		
Capital expenditures	(3,516,875)	(5,830,089)
Gain on sale of assets	12,239	4,291
Sale (purchase) of investments	2,223,612	(3,251,395)
Cash used in investing activities	(1,281,024)	(9,077,193)
Cash provided by (used in) financing activities		
Capital funding - Consolidated Fund	3,205,157	4,419,986
Donations for capital assets	758,042	1,670,271
Repayment of long-term debt	(321,984)	(289,156)
Cash provided by financing activities	3,641,215	5,801,101
Net increase (decrease) in cash during year	5,779,252	(191,901)
Cash and short-term investments, beginning of year	11,049,789	11,241,690
Cash and short-term investments, end of year	$ 16,829,041	$ 11,049,789

(See accompanying notes to the financial statements)

ROYAL UNIVERSITY HOSPITAL BOARD
SASKATOON, SASKATCHEWAN
NOTES TO THE FINANCIAL STATEMENTS
Year Ended March 31, 1992

1. Incorporation

The Royal University Hospital was incorporated in 1947 and continued under *The University Hospital Act*, Chapter U-4, 1978 Revised Statutes of Saskatchewan. On May 23, 1990 the Royal University Hospital received from her Majesty Queen Elizabeth II the designation "Royal". Since that date, the hospital has been known as the Royal University Hospital.

2. Significant Accounting Policies

These financial statements have been prepared in accordance with the generally accepted accounting principles. Significant accounting policies are summarized as follows:

a) Fund Accounting

The accounts of the Hospital are maintained in accordance with the principles of fund accounting. For financial reporting purposes, accounts with similar characteristics have been combined into the following two major funding groups:

i) Operating Fund

The operating fund consists of the operations of the Board and primarily of inpatient and outpatient service revenue received from the Department of Health - Consolidated Fund. Other revenue consists of donations, recoveries, ancillary and investment income. Expenses are for the delivery of health services.

ii) Capital Fund

The capital fund consists of capital asset acquisitions funded by the Department of Health - Consolidated Fund and donations designated for the purchase of capital assets. Expenses consist primarily of amortization.

b) Basis of Accounting

The Hospital follows the accrual method of accounting.

c) Depreciation

All fixed assets are recorded at cost and are depreciated at annual rates calculated to amortize the costs over their estimated useful lives as follows:

Building - cindercrete structure	- 3 1/3% straight line
Building - concrete structure	- 2% straight line
Building - frame structure	- 5% straight line
Major equipment	- 6 1/4% straight line
Saskatoon Central Hospital Linen Services	
- building	- 10% straight line
- equipment	- 10% straight line

d) Estimated Year End Settlement

The Hospital estimates at year end the amount that is to be received from, or returned to, the Department of Health - Consolidated Fund in keeping with year end settlement guidelines. The estimated year end settlement for 1992 is a payable for $2,245,864 compared to a payable in 1991 of $2,298,380. The Hospital is funded on a global budget basis whereby any surplus on operations, less any surplus that can be retained by the Hospital, is returned to the Consolidated Fund. Adjustments to estimated surpluses, as determined in the annual settlement review by the Department of Health, are accounted for in the year that they are determined, as adjustments through the statement of operations.

e) Accrued Vacation Pay

Current global funding practice recognizes the cost of vacation pay on a cash basis as opposed to an accrual basis (i.e. when the vacation is actually taken). The Hospital has adopted the accounting policy of recording accrued vacation pay for all staff and a corresponding amount of income from the Department of Health - Consolidated Fund in the year in which the vacation leave and income are earned, rather than the year the vacation leave and income are paid.

3. Accounting Changes

Effective April 1, 1991, the Board has made changes to accounting presentation and to the methods used to account for capital funding to comply with generally accepted accounting principles.

a) Basis of Presentation

The Board has adopted a columnar balance sheet approach to accounting for its various funds. The balance sheet and statement of operations now present assets, liabilities and activities of the operating and capital funds in separate columns with a total column. In prior years this information was presented in a number of different statements.

b) Capital Funding

Capital funding is now recorded as income of the Capital Fund when received or receivable. In prior years an accounts payable was set up for capital funding received and unexpended at year end. This change did not have any effect on the 1991 comparative figures. In the current year the effect is to increase Capital Funding - Consolidated Fund by $588,330 and to reduce the accounts payable by the same amount.

4. Department of Health - Consolidated Fund

	1992	1991
Vacation pay receivable	$ 4,546,938	$ 4,342,103
Final settlement - repayable	(2,245,864)	(2,298,380)
Capital funding receivable	585,276	—
Other amounts - (payable)/receivable	(63,377)	872,108
	$ 2,822,973	$ 2,915,831

The Department of Health - Consolidated Fund provides operating and equipment funding to the Hospital. During the year ended March 31, 1992 operating funding totalled $100,969,580 (1991 - $99,842,906) and equipment funding totalled $3,205,157 (1991 - $4,419,986).

5. Inventories

Inventories are valued at cost as follows:

	1992	1991
General stores	$ 630,010	$ 898,495
Pharmacy	531,355	483,108
Maintenance	595,437	646,875
Linen	306,064	271,176
	$ 2,062,866	$ 2,299,654

6. Buildings and Equipment

	1992			1991
	Cost	Accumulated Depreciation	Net Book Value	Net Book Value
Building	$118,645,523	$ 28,581,057	$ 90,064,466	$ 90,398,884
Equipment	49,230,528	22,610,899	26,619,629	27,735,516
	$167,876,051	$ 51,191,956	$116,684,095	$118,134,400

Depreciation expense was overstated and the fund balance was understated by an amount of $681,468 for the year ended March 31, 1991. The financial statements have been adjusted for the overstatement retroactively.

7. Trust Funds

The Hospital holds cash in the bank on behalf of the following as at March 31:

	1992	1991
Patient	$ 214,846	$ 190,640
Staff development	232,774	173,114
Research	9,375	1,750
Saskatchewan transplantation	98,289	32,173
Consultation	195,369	87,057
	$ 750,653	$ 484,734

8. Payable and Accruals

	1992	1991
Trade Accounts Payable	$ 6,023,288	$ 5,812,323
Accrued Salary Payable	3,532,624	3,013,680
Accrued Employee Benefits Payable	384,595	379,933
Accrued Vacation Payable	4,546,938	4,342,103
Accrued Accounts Payable in Trust	335,277	395,807
Deferred Income	113,971	120,087
	$14,936,693	$14,063,933

9. Long Term Debt

	1992	1991
Department of Health loan, 8 1/8% due 1994. Principal & interest on the Provincial Government loan is payable in semi-annual installments of $63,743.	$ 283,275	$ 381,707
Manufacturers Life Insurance Company loan 12.375% due 1995. Principal & interest on the Manufacturers Life Insurance Company loan is payable in monthly installments of $28,772.	885,292	1,108,846
	1,168,567	1,490,553
Less amounts due within one year	381,371	321,984
	$ 787,196	$ 1,168,569

The Hospital has pledged, as collateral against the Manufacturers Life Insurance Company loan, the leasehold estate of the Hospital in the lease entered into with the University of Saskatchewan including an assignment of the revenues from the parking facilities.

10. Ancillary Operations

	1992			1991
	Revenue	Expenses	Net Income	Net Income
Parkade	$ 1,270,038	$ 473,816	$ 796,222	$ 171,018
Coffee shop	844,621	685,799	158,822	76,456
Out-patient dispensary	1,939,577	1,555,718	383,859	136,959
Saskatoon Central Hospital Linen Services	3,094,688	3,077,123	17,565	156,798
Other	354,850	77,936	276,914	239,113
	$ 7,503,774	$ 5,870,392	$ 1,633,382	$ 780,344

11. Related Party Transactions

Included in these financial statements are income and expense amounts resulting from routine operating transactions conducted at prevailing market prices with various Saskatchewan-controlled hospitals, departments, agencies and corporations with which the Royal University Hospital is related.

Account balances resulting from these transactions are included in the Balance Sheet and are settled on normal trade terms.

Other amounts owing to related parties and their terms of settlement are described separately in the financial statements and notes thereto.

12. Pension Plan

Employees of the Royal University Hospital participate in the Saskatchewan Health-Care Association Retirement Plan which is a multi-employer defined benefit pension plan. The Royal University Hospital participates in the plan on a defined contribution basis whereby it contributes to the plan a fixed amount equal to 112% of the amount contributed by the employees. The amount of these contributions during the year was $2,514,793 (1991 - $2,369,922) and is included in general expenses.

13. Hospital Board

Effective February 14, 1992, the Royal University Hospital became one of a number of health facilities in the City of Saskatoon, to operate under the newly formed Saskatoon Health Board.

14. Appropriated Funds and Restricted Investments

Appropriated funds consist of the following reserves:

	1992	1991
Reserve for computerization of hospital activities	$ 1,820,000	$ 700,000
Reserve for committed equipment	7,079,712	7,143,324
Reserve for memorial gate bypass	—	80,000
Reserve for parkade addition	800,000	4,000,000
Reserve for laundry facilities	800,000	800,000
Total appropriated funds	$10,499,712	$12,723,324

Restricted investments represent term deposits which have been segregated to provide funding for these reserves.

15. Net Change in Non-cash Working Capital Balances Related to Operations

	1992	1991
Accounts receivable	$ (2,491,187)	$ (623,170)
Due from Department of Health - Consolidated Fund	92,858	304,246
Inventory	236,788	(43,943)
Prepaid expenses	11,775	29,336
Payables and Accruals	872,760	888,018
	$ (1,277,006)	$ 554,487

16. Foundation

The Royal University Hospital Foundation Inc., a non-profit business corporation undertakes fund raising efforts for the benefit of the Royal University Hospital, a related party. During the year, the Foundation provided funding of $310,120 (1991 - $967,310) for capital acquisitions.

17. Comparative Figures

Certain 1991 balances have been reclassified to conform with the current year's presentation.

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the balance sheet of the Saskatoon Health Board as at March 31, 1992 and the statement of revenue, expenditure and deficit for the period February 14, 1992, date of establishment, to March 31, 1992. These financial statements are the responsibility of the Board's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Saskatoon Health Board as at March 31, 1992 and the results of its operations and the changes in its financial position for the period February 14, 1992, date of establishment, to March 31, 1992 in accordance with generally accepted accounting principles.

W.K. Strelioff

Regina, Saskatchewan
July 28, 1992

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

SASKATOON HEALTH BOARD

BALANCE SHEET

As at March 31

	1992
ASSETS	
Current Assets	$ --
LIABILITIES AND EQUITY	
Accounts payable	$ 20,255
Deficit	(20,255)
	$ --

(See accompanying notes)

Statement 2

SASKATOON HEALTH BOARD

STATEMENT OF REVENUE, EXPENDITURE AND DEFICIT

For the Period February 14, 1992, Date of Establishment, to March 31, 1992

	1992
Revenue	$ ---
Expenditures	
Directors' fees	18,345
Travel and sustenance	1,085
Professional fees	506
Equipment	319
	20,255
Deficiency of revenue over expenditure for the period and deficit, end of period	$ (20,255)

SASKATOON HEALTH BOARD

NOTES TO THE FINANCIAL STATEMENTS

As At March 31, 1992

1. Establishment of the Board

The Saskatoon Health Board was established as a crown corporation pursuant to Order in Council 92/143 and came into being on February 14, 1992. The Board is responsible for co-ordinating health services in the city of Saskatoon. Members of the Saskatoon Health Board received concurrent appointments to the Board of Royal University Hospital and Parkridge Centre.

2. Accounting Policies

a) The Saskatoon Health Board maintains its accounts using the accrual basis of accounting.

3. Significant Event

As part of its overall mandate, the board, effective April 1, 1992, is directly receiving from Saskatchewan Health operating funds for five main health care institutions in Saskatoon. The amount of operating funds are in excess of $200,000,000 on an annual basis.

4. Related Party

The Saskatoon Health Board has not been charged with certain costs including occupancy, office services and personnel administration. These costs have been absorbed by the Saskatoon Health Services Authority from the date of establishment to March 31, 1992.

Price Waterhouse

June 12, 1992

Auditors' Report

To the Members of
the Legislative Assembly

We have audited the balance sheet of Saskatoon Health Services Authority as at March 31, 1992 and the statement of revenue and expenditures and surplus for the year then ended. These financial statements are the responsibility of the authority's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the authority as at March 31, 1992 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

Price Waterhouse

Chartered Accountants

Saskatoon Health Services Authority

Balance Sheet

	March 31 1992	 1991
Assets		
Current assets		
Cash	$ 132,170	$ 57,911
Accounts receivable	1,707	2,045
Prepaid expenses	1,070	2,901
	134,947	62,857
Capital assets	1	1
	$ 134,948	$ 62,858
Liabilities and Equity		
Current liabilities		
Accounts payable and accrued liabilities	$ 9,042	$ 33,539
Surplus (Note 3)	125,906	29,319
	$ 134,948	$ 62,858

Approved by the Board ______ Director ______ Director

Saskatoon Health Services Authority

Statement of Revenue and Expenditures and Surplus

	Year ended March 31 1992	Period ended March 31 1991
Revenue		
Saskatchewan Health (Note 3)	$ 450,681	$ 177,000
Other	1,442	115
	452,123	177,115
Expenditures		
Bank charges	25	-
Directors' fees	11,940	18,779
Furniture and equipment	21,655	14,389
Goods and services tax	781	419
Insurance	1,602	411
Office supplies	7,264	2,072
Professional fees	50,863	47,975
Rent	21,649	4,431
Repairs and maintenance	2,532	1,415
Salary and benefits	221,687	49,513
Subscriptions and memberships	939	-
Telephone	5,909	1,291
Travel and sustenance	8,690	7,101
	355,536	147,796
Excess of revenue over expenditures for the year	96,587	29,319
Surplus, beginning of year		
As previously reported	-	-
Prior period adjustment (Note 3)	29,319	-
As restated	29,319	-
Surplus, end of year	$ 125,906	$ 29,319

Saskatoon Health Services Authority

Notes to Financial Statements
March 31, 1992

1. Legal status

The authority was established under the Crown Corporations Act of Saskatchewan on October 24, 1990. As a result, the comparative figures reflect the results of operations for the period ended March 31, 1991.

2. Summary of significant accounting policies

Capital assets
Capital assets are stated on the financial statements at a nominal value of $1.

The authority's investment in capital assets, at cost, is approximately $36,100.

No depreciation has been provided in the accounts. Additions, replacement and maintenance of capital assets are charged to operations in the year they are incurred.

3. Prior period adjustment

During the 1991 fiscal year, the authority deferred the recognition of funding revenue in the amount of $29,319. These amounts related to initiatives which the authority had commenced but had not completed in the 1991 fiscal year that would not require 1992 fiscal year funding. As a result of curtailments in 1992 fiscal year funding for these initiatives, a prior period adjustment has been made. The effect of this adjustment is to reduce 1991 deferred revenue by $29,319 and increase 1991 surplus and 1991 revenue by $29,319.

4. Subsequent event

Effective April 1, 1992, the Board of Directors passed a motion to cease all related activities previously carried out by the authority. The Board of Directors is currently in the process of dissolving the authority through an Order-in-Council. As a result, these financial statements reflect the financial position of the authority immediately prior to cessation of its activities.

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the statement of financial position of Souris Valley Regional Care Centre as at March 31, 1992, and the statements of operations and fund balances, and changes in financial position for the year then ended. These financial statements are the responsibility of the Centre's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the Board's administration, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Centre as at March 31, 1992 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

W.K. Strelioff

Regina, Saskatchewan
June 2, 1992

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

SOURIS VALLEY REGIONAL CARE CENTRE
STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31

	Operating Fund		Capital Fund		Total	
	1992	1991	1992	1991	1992	1991
Assets						
Current:						
Cash	$ 1,913,132	$ 1,992,985	$ 85,441	$ 17,273	$ 1,998,573	$ 2,010,258
Accounts receivable (Note 4)	157,094	202,037			157,094	202,037
Due from the Department of Health - Consolidated Fund (Note 6)	448,341	170,695			448,341	170,695
Prepaid expenses	68,816	80,700			68,816	80,700
Inventories	521,698	551,529			521,698	551,529
	3,109,081	2,997,946	85,441	17,273	3,194,522	3,015,219
Capital Assets (Note 5)			334,199	313,246	334,199	313,246
	$ 3,109,081	$ 2,997,946	$ 419,640	$ 330,519	$ 3,528,721	$ 3,328,465
Liabilities and Fund Balances						
Current Liabilities:						
Accounts payable	$ 141,538	$ 331,836			$ 141,538	$ 331,836
Accrued salaries	351,954	274,585			351,954	274,585
Accrued vacation pay	736,160	700,620			736,160	700,620
Deferred revenue	22,366	17,167			22,366	17,167
Loan (Note 9)	27,588	27,588			27,588	27,588
	1,279,606	1,351,796			1,279,606	1,351,796
Working Capital Advance (Note 10)	150,000	150,000			150,000	150,000
	1,429,606	1,501,796			1,429,606	1,501,796
Fund balance (Statement 2)	1,679,475	1,496,150	$ 419,640	$ 330,519	2,099,115	1,826,669
	$ 3,109,081	$ 2,997,946	$ 419,640	$ 330,519	$ 3,528,721	$ 3,328,465

(See accompanying notes to the financial statements)

Statement 2

SOURIS VALLEY REGIONAL CARE CENTRE
STATEMENT OF OPERATIONS AND FUND BALANCE
YEAR ENDED MARCH 31

	Operating Fund		Capital Fund		Total	
	1992	1991	1992	1991	1992	1991
Restricted Revenues:						
Department of Health - Consolidated Fund (Note 3(b))	$11,315,140	$ 11,273,788	$ 120,000	$ 120,000	$11,435,140	$ 11,393,788
Resident fees	2,466,202	2,338,455			2,466,202	2,338,455
Rentals and Recoveries:						
Weyburn Mental Health Centre	244,254	279,461			244,254	279,461
SPMC	182,761	183,831			182,761	183,831
Staff dining room	105,217	113,815			105,217	113,815
Workmen's Compensation Board	99,909	140,273			99,909	140,273
Laundry	109,962	121,229			109,962	121,229
Other	71,547	26,943			71,547	26,943
Unrestricted Revenues:						
Investment income	161,684	205,359			161,684	205,359
Canteen	4,046	15,752			4,046	15,752
Parking	—	3,017			—	3,017
Donations	554	302			554	302
	14,761,276	14,702,225	120,000	120,000	14,881,276	14,822,225
Expenses:						
Resident care	$ 6,374,323	$ 6,157,329			$ 6,374,323	$ 6,157,329
Dietary	1,501,452	1,504,931			1,501,452	1,504,931
Laundry	515,273	553,420			515,273	553,420
Administration	2,273,694	2,166,016			2,273,694	2,166,016
Linen	112,413	125,109			112,413	125,109
Housekeeping	832,614	851,003			832,614	851,003
Resident activity and recreation programs	373,228	358,266			373,228	358,266
Plant operations	907,020	1,113,227			907,020	1,113,227
Plant maintenance	770,693	743,351			770,693	743,351
General medical	224,919	195,365			224,919	195,365
Other diagnostic and therapeutic	609,362	609,778			609,362	609,778
Non-capital expenses	11,902	17,452			11,902	17,452
Depreciation	—	—	101,937	83,350	101,937	83,350
Loss on disposal of fixed assets			—	2,902	—	2,902
	14,506,893	14,395,247	101,937	86,252	14,608,830	14,481,499
Excess of revenues over expenses	254,383	306,978	18,063	33,748	272,446	340,726
Fund balance, beginning of year (Note 2(b))	1,496,150	1,192,978	330,519	292,965	1,826,669	1,485,943
Transfer between funds	(71,058)	(3,806)	71,058	3,806	—	—
Fund balance, end of year (Statement 1)	$ 1,679,475	$ 1,496,150	$ 419,640	$ 330,519	$ 2,099,115	$ 1,826,669

(See accompanying notes to the financial statements)

Statement 3

SOURIS VALLEY REGIONAL CARE CENTRE
STATEMENT OF CHANGES IN FINANCIAL POSITION
YEAR ENDED MARCH 31

	1992	1991
Cash provided by (used in) operating surplus:		
Excess of revenue over expenditure - Operating Fund	$ 254,383	$ 306,978
Net change in non-cash working capital (Note 12)	(263,178)	569,847
Cash provided by (used in) operations	(8,795)	876,825
Cash provided by financing activities:		
Department of Health - Consolidated Fund for the Capital Fund	120,000	120,000
Cash (used in) investment activities:		
Purchase of fixed assets	(122,890)	(57,199)
Total cash provided (used)	(11,685)	939,626
Cash balance, beginning of year	2,010,258	1,070,632
Cash balance, end of year	$1,998,573	$2,010,258

(See accompanying notes to the financial statements)

SOURIS VALLEY REGIONAL CARE CENTRE
NOTES TO THE FINANCIAL STATEMENTS
March 31, 1992

1. Establishment of Centre

Order-in-Council #909/81 issued pursuant to The Housing and Special-Care Homes Act designated Souris Valley Regional Care Centre as a special care home effective July 1, 1981. The former designation of Souris Valley Extended Care Hospital was cancelled concurrently by Order-in-Council #946/81 issued pursuant to The Public Health Act.

2. Accounting Changes

Effective April 1, 1991, the Centre has made changes to accounting presentation and to the methods used to account for capital contributions to comply with generally accepted accounting principles.

a) Basis of Presentation

The Centre has adopted a columnar balance sheet approach to accounting for its various funds. The statement of financial position and statement of operations now present assets, liabilities and activities of the operating and capital funds in separate columns with a total column previously shown as separate statements and schedules.

b) Capital Funding

Department of Health - Consolidated Fund revenue is now recorded as income of the Capital Fund when received or receivable. In prior years, deferred revenue was set up for capital money received and unexpended at year end.

This change has been applied retroactively in these financial statements. The effect is to increase capital fund revenue by $120,000 (1991 - $120,000).

As a result of these changes, the capital fund balance at April 1, 1991 increased by $67,565 of which $958 is applicable to periods prior to April 1, 1990. Deferred revenue has been decreased by similar amounts.

3. Significant Accounting Policies

These financial statements have been prepared in accordance with generally accepted accounting principles. Significant accounting policies are summarized as follows:

a) Fund Accounting

The Centre maintains its accounts in accordance with the principles of fund accounting. For financial reporting purposes, accounts with similar characteristics have been combined into the following major groupings:
- Operating Funds
- Capital Fund

b) Revenue

Contributions, including Department of Health - Consolidated Fund operating and capital revenue, is included in revenue in the year in which they are received or receivable. Estimated surpluses (deficits) are recorded as payable (receivable) in accordance with the funding policy applicable to each fiscal year as determined by the Department of Health (Note 6). Adjustments to estimated surpluses or deficits as determined in the annual settlement review by the Department are accounted for in the year that they are determined as adjustments to revenue from the Department of Health - Consolidated Fund.

c) Capital Assets

Capital assets are recorded at cost. Depreciation on these assets is taken on a straight-line basis over their estimated useful lives. The rates range from 10% to 20% per annum. The acquisition of equipment and furnishings is financed by Department of Health - Consolidated Fund revenue, or from accumulated ancillary income retained by the facility.

d) Inventories

Inventories are valued at average cost in central stores and maintenance, and at cost in other areas.

4. Accounts Receivable

Under the Board approved policy, employees receive interest free loans repayable over two years for computer purchase program. Included in accounts receivable is $32,346 in 1992 (1991 - $79,729) related to the Centre's employee computer purchase program.

5. Capital Assets

	1992			1991
	Capital Cost	Accumulated Depreciation	Net Book Value	Net Book Value
Equipment	$1,797,745	$1,470,769	$326,976	$305,418
Leasehold	202,450	202,450	—	—
Building service	67,785	67,785	—	—
Bazaar	38,829	31,606	7,223	7,828
	$2,106,809	$1,772,610	$334,199	$313,246

6. Department of Health Revenue

Revenue is provided to the Centre by the Department of Health - Consolidated Fund in accordance with approved annual operating budgets. The Minister of Health approved a surplus retention policy effective on April 1, 1984 which applies to the 1984/85 and subsequent fiscal years. Under this policy, a special care home will be entitled to retain its operating surplus up to a level of 1% of its approved operating budget for the applicable year subject to the following:

a) a home shall retain surpluses up to $10,000 regardless of the size of its operating budget; and

b) the maximum amount of surplus to be retained by a home for any one year of operations shall be $100,000.

It is the Department's policy to fund vacation pay when it is taken rather than when it is earned. As a result, a receivable from the Department is recorded to reflect the timing difference between the liability for vacation pay accrued at the year end and future funding from the Department.

Operating deficits will be the direct financial responsibility of the home, according to a departmental publication. Prior to 1984/85, funding was provided to ensure special care homes operated on a break-even basis and accordingly operating surpluses were repayable to and operating deficits were funded by the Department.

7. Ancillary Revenue and Expenditures

According to arrangements made with the Department of Health, the Centre is allowed to retain investment income earned during the year, private donations and proceeds on sale of fixed assets. This income is excluded in determining the adjustments to the operating revenue.

These ancillary funds retained by the Centre are to be applied to asset acquisitions and specific projects of a non-operating nature, as specifically authorized by the Centre.

8. Lease Arrangement

Effective April 1, 1987, the Saskatchewan Property Management Corporation entered into a lease arrangement with the Department of Health for the Souris Valley Regional Care facility. Under this arrangement the Centre will not be required to make rental payments for the use of this facility.

9. Long Term Loan

This interest free loan was made by Saskatchewan Hospital Services Plan in 1976 to cover the cost of plug-ins for the parking lot, which must be repaid in 1991. Accordingly the Centre was appropriating yearly for the purpose of restricting the expenditure of surplus funds until the loan comes due. At year end, the full amount is appropriated but not paid to the Saskatchewan Hospital Services Plan.

10. Working Capital Advance

This advance was made by Saskatchewan Hospital Services Plan to the Souris Valley Regional Care Centre. The advance is interest-free and repayable at the discretion of the Continuing Care Division, Department of Health.

11. Related Parties

Included in these financial statements are expenses resulting from routine operating transactions conducted at prevailing market prices with various Saskatchewan crown-controlled departments, agencies and corporations with which the Centre is related.

Account balances resulting from these transactions are included in the Balance Sheet and are settled on normal trade terms. Other amounts due to (from) related parties and the terms of settlement are described separately in the financial statements and the notes thereto.

12. Changes in Components of Non-Cash Working Capital

	1992	1991
Decrease (increase) in Due from the Department of Health	$ (277,646)	$ 353,055
Decrease (increase) in accounts receivable	44,943	(47,839)
Decrease in inventory	29,831	32,184
Decrease (increase) in prepaid expenses	11,884	(4,740)
(Decrease) increase in accounts payable	(190,298)	194,904
Increase in accrued salaries	77,369	26,960
Increase in vacation pay	35,540	24,344
Increase (decrease) in deferred revenue	5,199	(9,021)
Net changes in non-cash working capital	$ (263,178)	$ 569,847

13. Pension Plan

Employees of the Centre participate in the Saskatchewan Health-Care Association Retirement Plan which is a multi-employer defined benefit pension plan. The Centre participates in the plan on a defined contribution basis whereby it contributes to the plan a fixed amount proportional to the amount contributed by the employees.

The amount of these contributions during the year was $293,622 (1991 - $281,824) and is included in Employee benefits.

14. Trust Fund

The Centre administers the Residents' Trust Fund which had a cash balance of $33,681 (1991 - $32,618).

15. Comparatives

Certain prior year comparative figures have been reclassified to conform with the current year presentation.

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the balance sheet of The South Saskatchewan Hospital Centre as at March 31, 1992 and the statement of equity, operations - operating fund, operations - capital fund, operations - hospital revenue tax fund and changes in financial position for the year then ended. These financial statements are the responsibility of the Centre's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Centre as at March 31, 1992 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

W.K. Strelioff

Regina, Saskatchewan
June 23, 1992

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

SOUTH SASKATCHEWAN HOSPITAL CENTRE
BALANCE SHEET
As At March 31, 1992

	1992	1991
ASSETS		
Current:		
Cash on hand and in bank	$ 143,747	$ 1,374,035
Short term investments at cost which approximates market value	15,467,369	8,820,767
Accounts receivable Saskatchewan Health - H.S.B. (Note 10)	4,875,411	8,032,435
Accounts receivable - S.P.M.C.	677,925	477,831
Accounts receivable less allowance for doubtful accounts - (1992-$29,565; 1991-$41,632) (Note 11)	2,523,659	2,127,304
Inventories at cost	2,046,227	2,266,749
Prepaid expenses	906,443	345,360
Total Current Assets	26,640,781	23,444,481
Non-Current:		
Accounts receivable (Note 11)	59,163	350,835
Designated Hospital Revenue Tax Funds:		
Short term investments - at cost which approximates market value (Note 6)	3,129,165	3,971,066
Capital:		
Building, equipment and leasehold improvements (Notes 3(d) and 5)	68,599,869	68,870,387
	$98,428,978	$96,636,769
LIABILITIES AND EQUITY		
Current:		
Bank overdraft	$ 408,935	$ ---
Accounts payable and accrued liabilities	5,385,092	6,234,764
Accrued vacation pay (Note 3(e))	4,236,277	4,025,970
Donations and deferred income	691,439	568,206
Medical recruitment fund	140,019	360,600
Advances from Saskatchewan Health - H.S.B.	998,247	2,387,121
Total Current Liabilities	11,860,009	13,576,661
Equity:		
Equity - Statement 2	86,568,969	83,060,108
	$98,428,978	$96,636,769

(See accompanying notes to the financial statements)

Statement 2

SOUTH SASKATCHEWAN HOSPITAL CENTRE
STATEMENT OF EQUITY
Year Ended March 31, 1992

	1992	1991
Balance, beginning of year	$83,060,108	$78,332,415
Excess (deficiency) of revenue over expenditures:		
Operating fund (Statement 3)	3,516,999	2,505,960
Capital fund (Statement 4)	(578,182)	1,044,105
Hospital revenue tax fund (Statement 5)	570,044	1,177,628
Balance, end of year	$86,568,969	$83,060,108

Statement 3

SOUTH SASKATCHEWAN HOSPITAL CENTRE
STATEMENT OF OPERATIONS - OPERATING FUND
Year Ended March 31, 1992

	1992	1991
REVENUE (Note 8)		
Inpatient service	$82,895,129	$80,502,514
Outpatient service	7,517,251	7,558,046
Other	3,031,196	2,450,061
Total Revenue	93,443,576	90,510,621
EXPENSES		
Salaries, fringe benefits and other remuneration	67,211,783	65,122,016
Medical and surgical supplies and drugs	9,931,327	9,943,313
Utilities	2,067,334	2,104,668
Maintenance and repair	2,042,039	2,270,438
Laundry	1,800,460	1,943,840
Food	1,295,800	1,495,233
Other	7,723,661	7,523,191
Total Expenses	92,072,404	90,402,699
Excess of revenue over expenditures - general operations	1,371,172	107,922
Surplus from ancillary operations (Note 4)	2,145,827	2,398,038
Excess of revenue over expenditures	$ 3,516,999	$ 2,505,960

(See accompanying notes to the financial statements)

Statement 4

SOUTH SASKATCHEWAN HOSPITAL CENTRE
STATEMENT OF OPERATIONS - CAPITAL FUND
Year Ended March 31, 1992

	1992	1991
REVENUE		
Department of Health - Consolidated Fund (Note 8(a))	$ 1,994,693	$ 1,979,362
Construction Financing received from the Saskatchewan Property Management Corporation (Note 8(b))	289,860	1,862,797
Donations (Note 14)	1,430,099	1,293,654
Government of Canada - Excise	96,970	—
Total Revenue	3,811,622	5,135,813
EXPENSES		
Amortization	4,387,798	4,070,572
Loss on sale of equipment	2,006	21,136
Total Expenses	4,389,804	4,091,708
(Deficiency) excess of revenue over expenditures	$ (578,182)	$ 1,044,105

(See accompanying notes to the financial statements)

Statement 5

SOUTH SASKATCHEWAN HOSPITAL CENTRE
STATEMENT OF OPERATIONS - HOSPITAL REVENUE TAX FUND
Year Ended March 31, 1992

	1992	1991
REVENUE		
Funds received under The Hospital Revenue Act	$ 1,201,772	$ 1,177,628
EXPENSES		
Hospital Information Systems - Operating	631,728	---
Excess of revenue over expenditure	$ 570,044	$ 1,177,628

(See accompanying notes to the financial statements)

Statement 6

SOUTH SASKATCHEWAN HOSPITAL CENTRE
STATEMENT OF CHANGES IN FINANCIAL POSITION
Year Ended March 31, 1992

	1992	1991
Cash provided by (used in) operating activities:		
Excess of revenue over expenditures - operating fund	$ 3,516,999	$ 2,505,960
Net change in non-cash working capital (Note 9)	713,256	(2,255,673)
Cash provided by operating activities	4,230,255	250,287
Cash provided by (used in) investment activities:		
Designated hospital revenue investments - net	841,901	(515,017)
Capital expenditures	(4,443,438)	(5,427,207)
Proceeds on disposal of fixed assets	19,942	36,013
Accounts receivable - non-current portion	291,672	140,740
Hospital Information Systems - operations	(631,728)	---
Cash used in investment activities	(3,921,651)	(5,765,471)
Cash provided by (used in) financing activities:		
Capital funding from:		
Department of Health - Consolidated Fund	1,987,137	1,979,335
Saskatchewan Property Management Corporation	79,767	2,539,673
The Hospital Revenue Act	1,201,772	1,177,628
Donations	1,430,099	1,293,654
Cash provided by financing activities	4,698,775	6,990,290
Net increase in cash and short-term investments during the year	5,007,379	1,475,106
Cash and short-term investments, beginning of year	10,194,802	8,719,696
Cash and short-term investments, end of year	$15,202,181	$10,194,802

(See accompanying notes to the financial statements)

SOUTH SASKATCHEWAN HOSPITAL CENTRE
NOTES TO THE FINANCIAL STATEMENTS
March 31, 1992

1. Purpose of the Organization

The South Saskatchewan Hospital Centre operates under the authority of *The South Saskatchewan Hospital Centre Act*. The mission of the hospital is to provide the highest possible standard of health care, and encourage multi-disciplinary participation and teamwork within an environment of compassion, knowledge, experience and trust.

The Regina General Hospital, Wascana Rehabilitation Centre and the South Saskatchewan Hospital Centre are managed and operated by the Regina Health Board (Board), a related party. The Board was created in February, 1992 by Order-in-Council #147/92.

2. Accounting Changes

Effective April 1, 1991, the Centre has made changes to its basis of accounting presentation and to the methods used to account for donation and Department of Health - Consolidated Fund contributions to comply with generally accepted accounting principles.

a) Basis of Presentation

The Centre now presents a separate statement for each of its funds including the Operating fund, Capital Fund, and Hospital Revenue Tax Fund. This information was previously presented in a statement of operations, statement of equity, fixed assets, statement of unappropriated equity, and statement of appropriated equity - (Hospital Revenue Tax Funds).

b) Donations

Unrestricted donations are now recorded as income of the Capital Fund when received or receivable. In prior years, deferred revenue (Donations and Deferred Income Funds) was set up for capital funds received and unexpended at year end.

This change has been applied retroactively in these financial statements. The effect is to increase Donations - Capital Fund by $1,122,217 (1991 - $1,293,654) and to increase prior periods by $824,998.

As a result of these changes, the fund balance - Capital Fund at April 1, 1991 increased by $1,293,654 of which $824,998 is applicable to periods prior to April 1, 1990.

c) Capital Funding

Department of Health - Consolidated Fund revenue is now recorded as income of the Capital Fund when received or receivable. In prior years, deferred revenue was set up for capital money received and unexpended at year end.

This change has been applied retroactively in these financial statements. The effect is to increase capital fund revenue from Department of Health - Consolidated Fund by $1,966,724 (1991 - $350,159) and to increase prior periods by $393,471.

As a result of these changes, the Capital Fund balance at April 1, 1991 increased by $743,630 of which $393,471 is applicable to periods prior to April 1, 1990. Deferred revenue has been decreased by similar amounts.

3. Significant Accounting Policies

These financial statements have been prepared in accordance with the generally accepted accounting principles. Significant accounting policies are summarized as follows:

a) Fund Accounting

The accounts of the Centre are maintained in accordance with the principles of fund accounting. For financial reporting purposes, accounts with similar characteristics have been combined into the following major funding groups:

i) Operating Fund

The operating fund consists primarily of the operations of the Centre. Revenue consists primarily of inpatient and outpatient service revenue received from the Department of Health - Consolidated Fund and other revenue consists primarily of donations, recoveries, ancillary and investment income. Expenses are for the delivery of health services.

ii) Capital Fund

The capital fund consists of capital asset acquisitions funded by Department of Health - Consolidated Fund and donations designated for the purchase of capital assets. Expenses consist primarily of amortization.

iii) Hospital Revenue Tax Fund

The hospital revenue tax fund receives its funding from the City of Regina, pursuant to *The Hospital Revenue Act*. One half of these funds may be spent only with the approval of the Minister of Health.

b) Revenue

Donations and contributions, including Department of Health - Consolidated Fund operating and capital revenue is included in revenue in the year in which they are received or receivable. Estimated surpluses (deficits) are recorded as payable (receivable) in accordance with the funding policy applicable to each fiscal year as determined by the Department of Health. Adjustments to the estimated surpluses or deficits, as determined in the annual settlement review, are accounted for as adjustments to Inpatient service revenue in the year that they are determined.

c) Inventory

Inventories are valued at cost, determined on the first in, first out basis.

d) Capital Assets

Capital assets are recorded at cost. Normal maintenance and repairs are expensed as incurred. Depreciation is calculated on the straight-line basis. The leasehold improvements of the Pasqua Hospital are amortized over the remaining life of the lease. The building costs of the Plains Health Centre are depreciated at 2.5% per annum. Equipment is generally depreciated on a straight-line basis over their useful lives. The rates range from 2.5% to 10% per annum.

e) Accrued Vacation Pay

Current global funding practice recognizes the cost of vacation pay on a cash basis as opposed to an accrual basis (i.e. when the vacation is actually taken). The Centre has adopted the accounting policy of recording accrued vacation pay for all staff and a corresponding amount of income from the Department of Health - Consolidated Fund in the year in which the vacation leave and income are earned rather than the year the vacation leave and income are paid.

4. Ancillary Operations

Department of Health permits Hospitals to retain net income earned from non-operating activities.

	1992	1991
Revenue		
Ancillary operations	$ 1,229,586	$ 1,179,707
Investment Income	1,287,746	1,524,804
	2,517,332	2,704,511
Expenses	371,505	306,473
Surplus	$ 2,145,827	$ 2,398,038

5. Building, Equipment and Leasehold Improvements

	1992			1991
	Cost	Accumulated Amortization	Net Book Value	Net Book Value
PASQUA HOSPITAL				
Construction in progress	$ 298,294	$ ---	$ 298,294	$ 3,602,822
Building construction & leasehold improvements subsequent to September 1, 1972	56,625,189	11,527,018	45,098,171	42,923,631
Equipment	20,473,721	13,607,420	6,866,301	6,267,726
PLAINS HEALTH CENTRE				
Construction in progress	330,991	—	330,991	304,154
Building	15,849,873	6,810,462	9,039,411	9,419,562
Equipment	17,692,379	10,725,678	6,966,701	6,352,492
	$111,270,447	$ 42,670,578	$ 68,599,869	$ 68,870,387

The Board of Governors of The South Saskatchewan Hospital Centre has leased the Pasqua Hospital from the Saskatchewan Property Management Corporation for a term of thirty-three years beginning September 1, 1972, for a nominal rental of $1 per year.

6. Hospital Revenue Tax Funds

At March 31, 1992, the balance of the Hospital Revenue Tax fund amounted to $3,286,290 (1991 - $4,776,363). Included in this amount is $3,129,165 (1991 - $3,971,066) which is designated as follows:

a) $2,917,520 (1991 - $2,307,176) which requires Minister of Health approval prior to being spent.

b) $211,645 (1991 - $1,663,890) for the implementation of Hospital Information Systems out of a total of $3,200,000 committed for this project.

7. Commitments

At March 31, 1992, the Centre had capital fund fixed asset commitments of $8,222,295 (1991 - $5,461,488).

8. Operating, Equipment and Capital Construction Funding

a) Operating and Equipment Funding

Department of Health provides operating and equipment funding to the Centre. During the year ended March 31, 1992, operating funding totalled $88,121,516 (1991 -$85,776,383) and equipment funding totalled $1,994,693 (1991 - $1,979,362).

b) Capital Construction Funds

Funding for capital projects to March 31, 1992 were previously arranged through agreements with the Saskatchewan Property Management Corporation (S.P.M.C.) and the Department of Health. These loan agreements have since been cancelled along with the Centre's obligation to S.P.M.C.. The Centre's past obligation along with any future capital funding will be provided only through Department of Health. The balance of loans written-off including accrued interest with respect to the previous financing arrangement at March 31, 1992 was $9,084,162.

During the year ended March 31, 1992, capital construction funds received totalled $289,860 (1991 - $1,862,797).

9. Net Change in Non-Cash Working Capital

	1992	1991
Accounts receivable	$ 2,875,464	$ (3,958,278)
Inventories	220,522	(148,920)
Prepaid expenses	(561,083)	(31,768)
Accounts payable and accrued liabilities	(545,462)	318,114
Accrued vacation pay	210,307	179,813
Donations and deferred income	123,233	382,479
Medical recruitment fund	(220,581)	15,000
Advances from Depar[illegible]of Health - Consolidated F[illegible]	(1,388,874)	987,887
	$ 713,526	$ (2,255,673)

10. Accounts Receivable Department of Health - Consolidated Fund

	1992	1991
Operating expenditures	$ 639,134	$ 130,650
Vacation pay accrual	4,236,277	4,025,970
Inpatient and outpatient operating grant revenue	—	3,562,315
Medical recruitment fund	—	313,500
	$ 4,875,411	$ 8,032,435

11. Accounts Receivable

The South Saskatchewan Hospital Centre provided staff with the opportunity to purchase computer equipment and software by offering three year interest free loans to employees. Under this arrangement, promissory notes, payable upon demand, totalling $342,568 are outstanding from 240 employees who were given the option to repay the outstanding amount by 78 equal bi-weekly deductions from payroll.

12. Related Party Transactions

Included in these financial statements are income and expense amounts resulting from routine operating transactions conducted at prevailing market prices with various Crown-controlled hospitals, departments, agencies and corporations with which the Centre is related.

Account balances resulting from these transactions are included in the Balance Sheet and are settled on normal trade terms.

Other amounts owing to related parties and their terms of settlement are described separately in the financial statements and notes thereto.

13. Pension Plan

Employees of the Centre participate in the Saskatchewan Health-Care Association Retirement Plan which is a multi-employer defined benefit pension plan. The Centre participates in the plan on a defined contribution basis whereby it contributes to the plan a fixed amount proportional to the amount contributed by the employees. The amount of these contributions during the year was $2,008,985 (1991 - $1,870,013) and is included in Salaries, fringe benefits and other remuneration.

14. Foundation

The Regina General Hospital, Wascana Rehabilitation Centre and the South Saskatchewan Hospital Centre undertake joint fund raising efforts through a non-profit business corporation known as the Regina Hospitals Fund Raising Foundation Inc. (Foundation). During the year, the Foundation provided funding of $848,500 (1991 - $1,156,000) for capital acquisitions.

15. Comparative Figures

Certain comparative figures have been reclassified to conform with the current year's financial statement presentation.

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the balance sheet of the St. Louis Alcoholism Rehabilitation Centre as at March 31, 1992 and the statements of revenue, expenditure and unexpended grant balance, unappropriated equity and equity in fixed assets for the year then ended. These financial statements are the responsibility of the Centre's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the St. Louis Alcoholism Rehabilitation Centre as at March 31, 1992 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting policies disclosed in Note 2 to the financial statements.

W.K. Strelioff

Regina, Saskatchewan	W. K. Strelioff, C.A.
April 30, 1992	Provincial Auditor

Statement 1

ST. LOUIS ALCOHOLISM REHABILITATION CENTRE

BALANCE SHEET

As at March 31

	1992	1991
ASSETS		
Cash	$ 97,249	$ 70,494
Accounts receivable	514	645
Prepaid expenses	4,961	4,686
Inventory, at cost	3,206	2,275
Fixed assets, at cost(Note 7)	122,261	126,513
	$228,191	$204,613
LIABILITIES AND EQUITY		
Liabilities:		
Accounts payable	$ 2,916	$ 2,243
Unexpended grant balance - Saskatchewan Alcohol and Drug Abuse Commission (Statement 2)	58,924	41,767
Total Liabilities	61,840	44,010
Equity:		
Equity in Fixed Assets - (Statement 3)	122,261	126,513
Appropriated Equity - (Note 6)	44,090	34,090
	$228,191	$204,613

(See accompanying notes)

Statement 2

ST. LOUIS ALCOHOLISM REHABILITATION CENTRE

STATEMENT OF REVENUE, EXPENDITURE AND UNEXPENDED GRANT BALANCE

Year Ended March 31

	1992	1991
Revenue:		
Grant - Saskatchewan Alcohol and Drug Abuse Commission	$637,722	$625,590
Interest	5,620	10,485
Miscellaneous	6,157	7,074
	649,499	643,149
Expenditure:		
Salaries and employee benefits	454,219	439,404
Food	53,624	53,316
Utilities	32,552	34,793
Rent (Note 3)	28,825	27,783
Building maintenance	9,647	15,352
Miscellaneous	6,877	6,779
Board honoraria and expenses	6,796	8,314
Vehicle expenses	5,963	5,714
Printing, postage and office supplies	5,570	4,883
Contractual services	4,788	5,465
Furniture and equipment purchases and rental	4,296	5,827
Insurance	4,277	4,526
Staff training and travel	3,203	2,403
Professional services	1,705	9,075
	622,342	623,634
Excess of revenue over expenditure	27,157	19,515
Add:		
Unexpended grant balance, beginning of year	41,767	31,342
Transfer from unappropriated equity - Statement 3 (Note 5)	---	10,290
Less:		
Surplus retained - Statement 3 (Note 5)	10,000	19,380
Unexpended grant balance, end of year - Statement 1	$ 58,924	$ 41,767

(See accompanying notes)

Statement 3

ST. LOUIS ALCOHOLISM REHABILITATION CENTRE

STATEMENT OF UNAPPROPRIATED EQUITY AND EQUITY IN FIXED ASSETS

Year Ended March 31

	1992	1991
Equity in fixed assets:		
Balance, beginning of year	$126,513	$125,034
Add: Purchases	2,477	4,112
Less: Disposals	6,729	2,633
Balance, end of year - Statement 1	$122,261	$126,513
Unappropriated Equity:		
Accumulated surplus balance, beginning of year	---	25,000
Add: Surplus retained (Statement 2) (Note 5)	10,000	19,380
Less: Transfer to unexpended grant balance (Statement 2) (Note 5)	---	10,290
Appropriation to reserve for Furniture/ Equipment (Note 5 and 6)	---	29,000
Appropriation to reserve for Building Maintenance (Note 5 and 6)	10,000	5,090
Balance, end of year - Statement 1	$ ---	$ ---

(See accompanying notes)

ST. LOUIS ALCOHOLISM REHABILITATION CENTRE

NOTES TO THE FINANCIAL STATEMENTS

March 31, 1992

1. Authority

Pursuant to Section 85 of *The Public Health Act*, a board of governors was established on February 1, 1979 to operate an alcoholism rehabilitation hospital to be known as the St. Louis Alcoholism Rehabilitation Centre. The Centre commenced operations on October 1, 1979.

2. Significant Accounting Policies

a) Unexpended (Overexpended) Grant Balance

Under an agreement entered into between the Board of Governors of the Centre and the Saskatchewan Alcohol and Drug Abuse Commission, the Commission has agreed to supply the Board with the funds necessary to operate the Centre, based on budgets prepared by the Board and approved by the Commission.

The agreement provides that where the total grant paid in a fiscal year exceeds total allowable expenditures less other income of the Centre for the year, the excess, upon its determination by the Commission, may be considered a debt due and payable by the Board to the Commission and may be offset against any future sums payable by the Commission to the Board or otherwise recovered. The Commission has established a policy allowing the Centre to retain and use a portion of its operating surpluses for special purposes, as described in Note 5. The financial statements reflect the substance of these arrangements by recognizing the amount received in the year as grant revenue from the Commission for that year and by treating the difference between revenue and expenditure in any fiscal year as an adjustment of the under or overexpended balance of grant funds at the end of the previous fiscal year, after accounting for the amount permitted to be retained.

b) Fixed Assets

Fixed asset purchases are charged as an expense against operations in the year of purchase. To maintain accountability for fixed assets, the Centre also records the purchase of fixed assets, other than fixtures, as assets with a corresponding entry to "Equity in Fixed Assets". No allowance for depreciation is recorded by the Centre. On disposal, fixed assets are removed from the accounts at their carrying value and proceeds recorded as miscellaneous revenue.

3. Lease Commitments

The Board has leased the St. Louis Alcoholism Rehabilitation Centre land and buildings until June 30, 1993. Payments due in future fiscal years are as follows:

1992/93 - 29,172
1993/94 - 7,293

4. Other Activities

A canteen is operated at the Centre to provide miscellaneous items to the staff and clients. Canteen operations are handled by the staff of the Centre and are not considered to form part of the Centre's operations. Profits and any client donations received are used to purchase recreation equipment for the use of clients as decided by the staff.

The Centre also holds funds in safekeeping for clients during their stay at the Centre. These funds are kept at the Centre and do not earn any interest.

The above activities are not reflected in these financial statements.

5. Surplus Retention

The Saskatchewan Alcohol and Drug Abuse Commission (SADAC) has established a policy which permits the Centre to retain operating surpluses to a maximum of $10,000 or 5% of the approved annual budget, whichever is the lesser, and to utilize such surpluses for certain designated purposes subject to the approval of SADAC. This policy requires accumulated surpluses at year end to be appropriated to Reserves within limits set by SADAC.

Approval to retain $10,000 in respect of the 1991/92 fiscal year has been requested of the Commission by the Centre and is expected to be granted. This amount is reflected in Statements 2 and 3 as surplus retained and appropriated to reserves.

6. Appropriations to Reserves

	Reserve for Furniture/ Equipment	Reserve for Building Maintenance	Total Reserves
Balance, beginning of year	$ 29,000	$ 5,090	$ 34,090
Appropriation from Unappropriated Equity (Statement 3)	---	10,000	10,000
Balance, end of year - to Statement 1	$ 29,000	$ 15,090	$ 44,090

7. Fixed Assets

	1992	1991
Leasehold improvements at cost	$ 42,794	$ 42,793
Furniture and equipment at cost	79,467	83,720
	$122,261	$126,513

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the balance sheet of the Wascana Rehabilitation Centre as at March 31, 1992 and the statements of operations - operating fund, operations - capital fund, equity, and changes in financial position for the year then ended. These financial statements are the responsibility of the Centre's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Wascana Rehabilitation Centre as at March 31, 1992 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

W.K. Strelioff

Regina, Saskatchewan
September 10, 1992

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

WASCANA REHABILITATION CENTRE
BALANCE SHEET
As at March 31

	1992	1991
ASSETS		
Current:		
Cash	$ 1,433,002	$ 1,808,038
Short term investments at cost which approximates market value	2,086,362	---
Vacation pay receivable - Consolidated Fund (Department of Health) (Note 12)	1,290,111	1,206,196
Accounts receivable - Workers Compensation Board	371,894	305,619
Accounts receivable - Others	879,089	1,199,257
Other receivables - Saskatchewan Property Management Corporation	---	850,537
Inventories of supplies	190,166	209,338
Prepaid expenses	232,331	113,890
Total current assets	6,482,955	5,692,875
Fixed assets (Note 5)	55,139,902	55,532,484
	$ 61,622,857	$ 61,225,359
LIABILITIES AND EQUITY		
Current:		
Bank loan - current portion (Note 13)	$ 3,506	$ 3,088
Accounts payable and accrued liabilities	1,525,342	2,061,247
Accrued vacation pay (Note 12)	1,290,111	1,206,196
Restricted donations and other payables	165,739	156,525
Physician's billings	150,233	108,312
Contractors' payable	9,675	573,969
Final settlement due to - Consolidated Fund (Department of Health)	774,082	172,050
Deferred construction revenue	216,853	220,345
Total current liabilities	4,135,541	4,501,732
Bank loan - long-term portion (Note 13)	88,103	91,609
Equity:		
Equity (Statement 4)	57,399,213	56,632,018
	$ 61,622,857	$ 61,225,359

(See accompanying notes)

Statement 2

WASCANA REHABILITATION CENTRE
STATEMENT OF OPERATIONS - OPERATING FUND
For the Year Ended March 31

	1992	1991
Revenue: (Note 7)		
In-patient services	$ 23,139,275	$ 21,567,308
Out-patient services	5,085,100	4,976,719
Other	1,379,394	1,482,149
Total revenue	29,603,769	28,026,176
Expenditure:		
Salaries, employee benefits and medical fees	23,159,135	21,488,837
Other expenses	1,471,591	1,622,689
Plant supplies and expenses	1,192,938	1,254,466
Prosthetic and orthotic supplies	790,009	771,921
Medical and surgical supplies and drugs	625,282	593,463
Laundry and linen	807,181	713,269
Food	740,343	717,699
General supplies and expenses	483,959	763,616
Total expenditure	29,270,438	27,925,960
Excess of revenue over expenditures - before ancillary operations	333,331	100,216
Net revenue from ancillary operations (Note 4)	201,305	326,320
Excess of revenue over expenditures (Statement 4)	$ 534,636	$ 426,536

(See accompanying notes)

Statement 3

WASCANA REHABILITATION CENTRE
STATEMENT OF OPERATIONS - CAPITAL FUND
For the Year Ended March 31

	1992	1991
Revenue:		
Equipment funding from the Consolidated Fund (Department of Health) (Note 7a)	$ 250,000	$ 230,800
Equipment funding from Veterans Affairs Canada	46,216	7,256
Capital construction funding from:		
• the Saskatchewan Property Management Corporation (Note 7b)	1,065,496	850,537
• Workers' Compensation Board	241,280	827,364
• Veterans Affairs Canada	—	113,579
Change in deferred construction revenue	3,492	1,073,858
Donations for fixed assets (Note 11)	547,175	650,778
Donations from other Hospitals	120,687	109,753
Gain on sale of equipment	—	22,685
Total revenue	2,274,346	3,886,610
Expenses:		
Depreciation	2,041,501	1,986,005
Loss on sale of equipment	286	—
Total expenses	2,041,787	1,986,005
Excess of revenue over expenses (Statement 4)	$ 232,559	$ 1,900,605

(See accompanying notes)

Statement 4

WASCANA REHABILITATION CENTRE
STATEMENT OF EQUITY
For the Year Ended March 31

	1992	1991
Balance, beginning of year		
As previously reported	$ 56,006,337	$ 53,920,379
Change in basis of recording donations	625,681	384,498
As restated	56,632,018	54,304,877
Excess of revenue over expense:		
Operating fund (Statement 2)	534,636	426,536
Capital fund (Statement 3)	232,559	1,900,605
Balance, end of year	$ 57,399,213	$ 56,632,018

(See accompanying notes)

Statement 5

WASCANA REHABILITATION CENTRE
STATEMENT OF CHANGES IN FINANCIAL POSITION
For the Year Ended March 31

	1992	1991
Cash provided by (used in) operating activities:		
Excess of revenue over expenditures - operating fund	$ 534,636	$ 426,536
Net change in non-cash working capital items related to operating activities (Note 8)	271,886	697,976
	806,522	1,124,512
Cash provided by (used in) investment activities:		
Capital expenditures	(1,648,919)	(4,482,509)
Net change in non-cash working capital balances (Note 8)	286,243	(1,479,808)
	(1,362,676)	(5,962,317)
Proceeds on disposal of fixed assets	(286)	31,685
	(1,362,962)	(5,930,632)
Cash provided by (used in) financing activities:		
Capital construction financing received from:		
Saskatchewan Property Management Corporation (Note 7b)	1,065,496	850,537
Consolidated Fund (Department of Health) equipment funding	250,000	230,800
Veteran Affairs Canada equipment funding	46,216	7,256
Workers' Compensation Board funding	241,280	827,364
Veteran Affairs Canada capital grant	—	113,579
Bank loan repayments	(3,088)	(2,721)
Donations from other Hospitals	120,687	109,753
Donations for fixed assets	547,175	650,778
	2,267,766	2,787,346
Increase (decrease) in cash position during the year	1,711,326	(2,018,774)
Cash and short-term investments at beginning of year	1,808,038	3,826,812
Cash and short-term investments, end of year	$ 3,519,364	$ 1,808,038

(See accompanying notes)

WASCANA REHABILITATION CENTRE
NOTES TO FINANCIAL STATEMENTS
March 31, 1992

1. **Authority**

The Wascana Rehabilitation Centre operates under the authority of *The Wascana Rehabilitation Centre Act*. The Centre is operated and managed by the Regina Health Board. This Board was created in February 1992 by Order-in-Council 147/92. This Board also operates and manages the Regina General Hospital and the South Saskatchewan Hospital Centre.

2. **Significant Accounting Policies**

These financial statements have been prepared in accordance with generally accepted accounting principles. Significant accounting policies are summarized as follows:

a) **Fund Accounting**

The accounts of the Centre are maintained in accordance with the principles of fund accounting. For financial reporting purposes, accounts with similar characteristics have been combined into the following major funding groups:

i) **Operating Fund**

The operating fund consists primarily of the operations of the Centre. Revenue consists primarily of in-patient and out-patient service revenue received from the Consolidated Fund (Department of Health) and other revenue consists primarily of donations, recoveries, ancillary and investment income. Expenses are for the delivery of health services.

ii) **Capital Fund**

The capital fund consists of capital funds received from the Consolidated Fund (Department of Health). Capital Funds are also received from Saskatchewan Property Management Corporation, Workers' Compensation Board and Veterans' Affairs Canada. Donations designated for the purchase of capital assets are also included in this fund. Expenses consist primarily of amortization and depreciation.

b) **Revenue**

Donations and contributions, including operating and capital funding are included in revenue in the year in which they are received or receivable. Estimated surpluses (deficits) are recorded as repayable (receivable) in accordance with the funding policy applicable to each fiscal year as determined by the Department of Health. Adjustments to the estimated surpluses or deficits, as determined in the annual settlement review are accounted for as adjustments to in-patient service revenue in the year that they are determined.

c) Inventory

Inventories are valued at cost, determined on the first in, first out basis.

d) Capital Assets

Capital assets are recorded at cost. Normal maintenance and repairs are expensed as incurred. Depreciation is calculated on a straight-line basis The main building is being amortized at the rate of 2.5%. The remainder of the leasehold improvements are being amortized at the rate of 10% per annum. Equipment is generally depreciated in accordance with rate set out in the Canadian Hospital accounting manual. Depreciation has been charged against each phase of the new rehabilitation centre as each phase is completed.

3. Accounting Changes

Effective April 1, 1991, the Centre has made changes to its basis of accounting presentation and to the methods used to account for the Consolidated Fund (Department of Health) - Capital Fund to comply with generally accepted accounting principles.

a) Basis of Presentation

The Centre now presents a separate statement for each of its funds including the Operating Fund and Capital Fund. This information was previously presented in a statement of operating and ancillary surplus, statement of other surplus, statement of equity in fixed assets and statement of ancillary income.

b) Donations

Unrestricted donations are now recorded as income of the Capital Fund when received or receivable. In prior years, deferred revenue (donations and deferred income) was set up for capital money received and unexpended at year end.

This change has been applied retroactively in these financial statements. The effect is to increase donations - Capital Fund by $979,589 (1991 - $625,681) and to increase donations - Capital Fund for periods prior to April 1, 1990 by $384,498.

As a result of these changes, the fund balance - Capital Fund at April 1, 1991 increased by $625,681 of which $384,498 is applicable to periods prior to April 1, 1990.

c) Final Settlement Adjustments

Effective for the fiscal year ending March 31, 1992 Final Settlement adjustments from (to) Consolidated Fund (Department of Health) for a previous year are recorded in income during the year in which the adjustment is made. Included in current year's income is a final settlement adjustment of $49,477. This change has been applied retroactively with the result that income for 1990/91 is reduced by a final settlement of $10,334.

4. Ancillary Operations

The Department of Health permits hospitals to retain net income earned from non-operating activities. Accordingly, the Centre has retained the following revenue from ancillary operations.

	1992	1991
Revenue		
Investment income	$ 163,623	$ 293,635
Other	56,580	51,951
	220,203	345,586
Expenses	18,898	19,266
Net Revenue	$ 201,305	$ 326,320

5. Fixed Assets

	1992			1991
	Cost	Accumulated Depreciation	Net Book Value	Net Book Value
Leasehold improvements	$ 53,188,918	$ 4,701,543	$ 48,487,375	$ 49,866,483
Equipment				
Hospital	7,507,690	4,101,279	3,406,411	3,726,137
Planning office for construction project	40,163	28,766	11,397	15,413
Construction in progress	3,234,719	—	3,234,719	1,924,451
	$ 63,971,490	$ 8,831,588	$ 55,139,902	$ 55,532,484

The Wascana Rehabilitation Centre building has been leased from the Saskatchewan property Management Corporation (SPMC) for a term of ninety-nine years beginning April 1, 1986, for the nominal consideration of $99. Ownership of the building and all improvements which may be constructed on the land from time to time shall be vested in SPMC upon expiration or termination of the lease.

6. Commitments

At March 31, 1992, the Centre had capital fund fixed assets commitments of $242,994 (1991 - $1,225,881) related to construction of the Phase 3 building and $164,010 (1991 - $162,012) for equipment purchases.

7. Operating, Equipment and Capital Construction Funding

a) Operating and Equipment Funding

The Consolidated Fund (Department of Health) provides operating and equipment funding to the Centre. During the year ended March 31, 1992, operating funding totalled $20,319,408 (1991 - $19,140,528) and equipment funding totalled $250,000 (1991 - $230,800). The balance of funding is received from the Department of Veteran's Affairs Canada and the Saskatchewan Workers' Compensation Board.

b) Capital Construction Funds

Funding for capital projects to March 31, 1992 were previously arranged through agreements with Saskatchewan Property Management Corporation (SPMC) and the Department of Health. These loan agreements have since been cancelled along with the Centre's obligation to SPMC. The Centre's past obligation along with any future capital funding will be provided by the Consolidated Fund (Department of Health). The balance of loans written-off including accrued interest with respect to the previous financing arrangement at March 31, 1992 was $48,859,924 (March 31, 1991 - $47,036,394).

During the year ended March 31, 1992, capital construction funds received totalled $1,065,496 (1991 - $850,537).

8. Net Change in Non-Cash Working Capital

	1992	1991
Decrease (increase) in accounts receivable	$ 253,893	$ (380,195)
(Increase) in vacation pay receivables	(83,915)	(219,154)
Decrease (increase) in other receivables SPMC	850,537	(758,026)
Decrease (increase) in inventories	19,172	(26,459)
(Increase) decrease in prepaid expenses	(118,441)	8,817
(Decrease) increase in accounts payable	(535,905)	332,014
Increase in accrued vacation pay	83,915	219,154
(Decrease) in contractors payable	(564,294)	(721,782)
Increase in restricted donations and other payables	9,214	30,043
Increase in physician's billing	41,921	39,156
Increase in final settlement due to Department of Health	602,032	694,600
	558,129	(781,832)
Net change in non-cash working capital balance relating to investment activities	(286,243)	1,479,808
Net change in non-cash working capital items relating to operating activities	$ 271,886	$ 697,976

9. Related Party Transactions

Included in these financial statements are income and expense amounts resulting from routine operating transactions conducted at prevailing market prices with various Crown-controlled hospitals, departments, agencies and corporations with which the Centre is related.

Account balances resulting from these transactions are included in the balance sheet and are settled on normal trade terms.

Other amounts owing to related parties and their terms of settlement are described separately in the financial statements and notes thereto.

10. Pension Plan

Employees of the Wascana Rehabilitation Centre participate in the Saskatchewan Health-Care Association Retirement Plan which is a multi-employer defined benefit pension plan. The Centre participates in the plan on a defined contribution basis whereby it contributes to the plan a fixed amount proportional to the amount contributed by the employees. The amount of these contributions during the year was $698,905 (1991 - $567,198) and is included in salaries, fringe benefits and other remuneration.

11. Foundation

The Regina General Hospital, Wascana Rehabilitation Centre and the South Saskatchewan Hospital Centre undertake joint fund raising efforts through a non-profit business corporation known as the Regina Hospitals Fund Raising Foundation Inc. (Foundation). During the year, the Foundation provided funding of $416,000 (1991 - $408,000) for capital acquisitions.

12. Vacation Pay Receivable

Current global funding practice recognizes the cost of vacation pay on a cash basis as opposed to an accrual basis (i.e. when the vacation is actually taken). The Centre has adopted the accounting policy of recording accrued vacation pay for all staff and a corresponding amount of income from the Consolidated Fund (Department of Health) in the year in which the vacation leave is earned rather than the year the vacation leave is paid.

13. Debt

The bank loan for electrification of the parking lot, is due for renegotiation in 1993. Principal and interest on the loan at 12.75% are payable in monthly instalments of $1,248.88 based on a 14 year amortization period. This loan matures in 2004.

14. Comparative Figures

Certain comparative figures have been reclassified to conform with the current year's financial statement presentation.

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the balance sheet of the Whitespruce Youth Treatment Centre as at March 31, 1992 and the statement of revenue, expenditure and operating surplus and changes in financial position for the year then ended. These financial statements are the responsibility of the Centre's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Centre as at March 31, 1992 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles disclosed in Note 2 to the financial statements.

W.K. Strelioff

Regina, Saskatchewan
May 15, 1992

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

WHITESPRUCE YOUTH TREATMENT CENTRE

BALANCE SHEET

As at March 31

	1992	1991
ASSETS		
Current assets:		
Cash	$258,870	$1,098,320
Accounts receivable	191,703	49,656
Supplies inventory, at cost	14,185	6,377
Prepaid expenses	9,115	4,484
Total current assets	$473,873	$1,158,837
Fixed assets:		
Equipment, at cost	127,082	112,899
Total assets	$600,955	$1,271,736
LIABILITIES AND EQUITY		
Current liabilities:		
Accounts payable	$276,033	$ 31,722
Accrued vacation pay	54,975	56,074
Advances repayable (Note 3)	108,627	1,041,312
Total liabilities	439,635	1,129,108
Equity:		
Surplus (Statement 2)	34,238	29,729
Equity in fixed assets	127,082	112,899
Total Equity	161,320	142,628
	$600,955	$1,271,736

(See accompanying notes to the financial statements)

Statement 2

WHITESPRUCE YOUTH TREATMENT CENTRE

STATEMENT OF REVENUE, EXPENDITURE AND OPERATING SURPLUS

Year Ended March 31

	1992	1991
Revenue:		
Grant - Saskatchewan Alcohol and Drug Abuse Commission	$3,515,553	$2,587,815
- Department of Education	149,165	144,948
Services to out of province residents	101,200	141,200
Interest	36,426	212,531
Meals	13,433	13,271
Other revenue	71,115	13,276
Total revenue	3,886,892	3,113,041
Expenditure:		
Building and property rental (Note 4)	1,578,462	947,928
Salaries and fringe benefits	1,636,909	1,513,628
Consultants	41,761	13,716
Education contract, salary & other	143,853	120,052
Board honoraria and expenses	9,998	14,076
Travel	38,939	33,815
Administration and office supplies	159,068	148,052
Telephone	84,961	65,993
Recreational & medical supplies	30,954	46,573
Food	128,460	114,771
Residential expenses	10,847	17,048
Cafeteria supplies	8,376	11,882
Equipment purchases	9,795	56,522
Total expenditure	3,882,383	3,104,056
Excess of revenue over expenditure	4,509	8,985
Surplus, beginning of year	29,729	20,744
Surplus, end of year (Statement 1)	$ 34,238	$ 29,729

(See accompanying notes to the financial statements)

Statement 3

WHITESPRUCE YOUTH TREATMENT CENTRE

STATEMENT OF CHANGES IN FINANCIAL POSITION

Year Ended March 31

	1992	1991
Cash provided by operating activities		
Excess of revenue over expenditure	$ 4,509	$ 8,985
Net change in non-cash working capital balances related to operations*	88,726	(52,591)
Cash (used) provided by operating activities	93,235	(43,606)
Cash (used) provided by:		
Advances repayable (Note 3)	(932,685)	(220,376)
Net (decrease) increase in cash during the year	(839,450)	(263,982)
Cash at beginning of year	1,098,320	1,362,302
Cash at end of year	$ 258,870	$1,098,320
* Accounts receivable	$ (142,047)	$ 7,052
Supplies inventory	(7,808)	272
Prepaid expenses	(4,631)	(4,484)
Accounts payable	244,311	(15,030)
Accrued vacation pay	(1,099)	7,199
Deferred revenue	---	(47,600)
	$ 88,726	$ (52,591)

(See accompanying notes to the financial statements)

WHITESPRUCE YOUTH TREATMENT CENTRE

NOTES TO THE FINANCIAL STATEMENTS

March 31, 1992

1. Authority

The Board of Governors, Whitespruce Youth Treatment Centre was established by Order-in-Council 106/87 on February 10, 1987, pursuant to Section 86 of The Public Health Act. The primary purpose of the Board is to operate a youth treatment centre for drug and alcohol addiction.

2. Significant Accounting Policies

a) Basis of Accounting

The accounts of the Centre are maintained on the accrual basis of accounting.

b) Fixed Assets and Equity in Fixed Assets

Expenditures for fixed assets appear in the statement of revenue, expenditure and operating surplus. To maintain accountability, fixed assets are recorded in the balance sheet as assets with a corresponding entry to "Equity in Fixed Assets". Because fixed asset purchases are included in the statement of revenue, expenditure and operating surplus, no provision has been made for depreciation of the fixed assets.

At the time of disposal or retirement, proceeds are recorded as revenue and the costs of assets disposed or retired are removed from the fixed asset accounts. A corresponding amount is removed from "Equity in Fixed Assets".

c) Revenue

Advances are received from the Saskatchewan Alcohol and Drug Abuse Commission (SADAC) pursuant to an agreement between the Centre and SADAC. Amounts required to pay expenses and any amount allowed to be retained by the SADAC surplus retention policy are recorded as revenue and the balance is recorded as repayable to SADAC.

An agency funded by SADAC may annually retain a surplus from operations equal to the lesser of $10,000 or 5% of its previous year's budget. SADAC allows surplus accumulation to a maximum of $29,000 provided the amounts are transferred to approved reserve accounts.

Surplus at March 31, 1992 is comprised of:

Equipment and furnishings replacement reserve	$29,000
General reserve (donations)	5,238
	$34,238

3. **Advances Repayable**

Advances repayable represent funds received from the Saskatchewan Alcohol and Drug Abuse Commission in excess of expenses and surplus retention and are repayable in accordance with the Centre's accounting policy.

4. **Occupancy Costs**

The Centre has an Agreement of Occupancy with the Saskatchewan Property Management Corporation (SPMC). SPMC placed the facilities occupied by the Centre at the disposal of the Board of Governors in consideration of rentals which are adjusted annually. The agreement terminates November 30, 2004. Building and property rental of $1,578,462 was paid under the agreement in 1992 ($947,928 in 1991).

5. **Related Party Transactions**

Related parties to Whitespruce Youth Treatment Centre are Saskatchewan's Crown controlled departments, agencies and corporations. Transactions with these parties are recorded at normal market prices except as described herein.

6. **Pension Plan**

The Centre participates in the Public Employees (Government Contributory) Superannuation Plan which is a defined contribution plan. The Centre's financial obligation to the Plan is limited to making regular payments to match the amounts contributed by employers for current service. The Centre's pension expense for 1991 amounted to $62,048 (1991 - $60,348) and is included in Salaries and Fringe Benefits.

PART

B

Public Accounts
1991-92

Compendium of Financial Statements

Part B

Saskatchewan

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SCOPE OF THE PUBLIC ACCOUNTS

The 1991-92 Public Accounts of the Province of Saskatchewan are organized into three reports:

Volume 1 contains the financial statements of the Consolidated Fund, the Saskatchewan Heritage Fund and a combination of these two funds, known as the Combined Funds. Volume 1 also contains the summary financial statements which consolidate the financial activities of all organizations for which the Government of Saskatchewan is responsible. A schedule of summary information on superannuation, trust and special purpose funds for which the Minister of Finance has administrative responsibility is also included.

Volume 2 contains details on the expenditures and revenues of the Consolidated Fund and the Saskatchewan Heritage Fund. Volume 2 also contains a listing of remissions of taxes and fees.

A two-part report, known as the **Compendium of Financial Statements** is comprised of the financial statements of various government boards, agencies, commissions, superannuation funds, special purpose funds and institutions as well as those Crown corporations which are accountable to the Treasury Board. Financial statements for Crown corporations that are accountable to the Crown Management Board appear in a separate compendium of annual reports compiled by the Crown Management Board.

GUIDE TO THE COMPENDIUM OF FINANCIAL STATEMENTS

This Compendium is comprised of the financial statements of various government boards, agencies, commissions, superannuation funds, special purpose funds and institutions as well as those Crown corporations which are accountable to the Treasury Board.

The financial statements are for fiscal periods ending within the Province's fiscal year April 1, 1991 to March 31, 1992.

While many of these entities are required to table their financial statements in the Legislature as separate reports, this Compendium serves to provide ease of public access to their financial statements.

Financial statements for Crown corporations that are accountable to the Crown Management Board appear in a separate compendium of annual reports compiled by the Crown Management Board.

The Compendium consists of two parts:

Part A - Pension Funds
Trust Funds
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Part B - Crown Corporations
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Auditors' Report

To the Members of the Legislative Assembly
Province of Saskatchewan

We have audited the statement of financial position of the Agricultural Credit Corporation of Saskatchewan as at March 31, 1992 and the statements of operations and surplus and changes in cash position for the year then ended. These financial statements are the responsibility of the corporation's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the corporation as at March 31, 1992 and the results of its operations and the changes in its cash position for the year then ended in accordance with generally accepted accounting principles.

Price Waterhouse
Chartered Accountants

Saskatoon, Saskatchewan
May 20, 1992

Statement of Financial Position As at March 31

Statement 1

	1992	1991
	(in thousands)	
Assets		
Accounts receivable	$ 218	$ 267
Loans receivable (Notes 3 & 5)	802,558	797,304
Less: Allowance for loan losses (Notes 2f, 4 & 5)	(137,327)	(138,354)
	665,231	658,950
Assets held for resale (Notes 2f, 2g & 4)	2,778	2,008
Office equipment (Note 2d)	2,889	2,693
Prepaid and deferred costs (Note 2e)	3,465	3,795
	$ 674,581	$ 667,713
Liabilities		
Bank indebtedness	$ 682	$ 1,128
Interest and other accrued payables	14,014	15,550
Allowance for Saskatchewan Spring Seeding Program loans	—	15,500
Payable to Department of Agriculture and Food (Note 8)	3,562	3,030
Notes payable (Note 6a)	43,149	20,595
Current portion of Long term debt	50,000	—
Long term debt (Note 6b)	559,843	609,843
	671,250	665,646
Equity		
Equity in office equipment	2,889	2,693
Accumulated surplus (deficit) (Statement 2)	442	(626)
	3,331	2,067
	$ 674,581	$ 667,713

The accompanying notes are an integral part of the financial statements

Statement of Operations and Surplus For the year ended March 31

Statement 2

	1992	1991
	(in thousands)	
Interest income		
Loans receivable	$ 62,086	$ 66,185
Interest expense (Note 7)		
Notes payable	4,760	20,415
Long term debt	65,306	53,872
	70,066	74,287
Net interest expense	7,980	8,102
Provision for losses (Note 4)	3,416	6,880
Allowance for Saskatchewan Spring Seeding Program loans	—	15,500
Grant for Saskatchewan Spring Seeding loan interest	—	3,185
Loan guarantees paid	105	45
Administrative expenses (Schedule 1)	16,413	15,496
Other income	(3,812)	(3,937)
Loss before grants	24,102	45,271
Grants from the Province of Saskatchewan (Note 8)	28,732	47,342
Surplus before unexpended grants repayable	4,630	2,071
Unexpended grants repayable (Note 8)	(3,562)	(3,030)
Surplus (loss) for the year	1,068	(959)
Surplus (deficit) at beginning of the year	(626)	333
Surplus (deficit) at end of the year	$ 442	$ (626)

The accompanying notes are an integral part of the financial statements

Statement of
Changes in Cash Position
For the year ended March 31

Statement 3

	1992	1991
	(in thousands)	
Cash provided by (used in):		
Operating activities		
Surplus (loss) for the year	$ 1,068	$ (959)
Items not involving cash		
Increase in accrued interest on loans receivable	(7,826)	(13,865)
Increase (decrease) in accrued interest on debt payable	1,621	(5,168)
Amortization of debt issuing costs	610	444
(Increase) decrease in discount on notes payable	(276)	2,655
Increase in allowances	3,416	22,380
Other non-cash items	(956)	369
	(2,343)	5,856
New loans advanced	(133,592)	(60,163)
Principal payments received	117,245	94,105
Other loan receivables	(177)	(268)
Other operating activities	(3,241)	777
Cash provided by (used in) operating activities	(22,108)	40,307
Financing activities		
Long term debt repaid	—	(150,000)
Long term debt issued	—	187,763
Net increase (decrease) in notes payable	22,554	(78,570)
Cash provided by (used in) financing activities	22,554	(40,807)
Net increase (decrease) in cash	446	(500)
Bank indebtedness at beginning of the year	(1,128)	(628)
Bank indebtedness at end of the year	$ (682)	$ (1,128)

The accompanying notes are an integral part of the financial statements

Notes to the Financial Statements

March 31, 1992

Agricultural Credit Corporation of Saskatchewan (ACS)

1. **Status of the Corporation**

   The Agricultural Credit Corporation of Saskatchewan Act came into force on January 1, 1984. Under this Act, all transactions of the Corporation are conducted through the Agricultural Credit Corporation of Saskatchewan Fund.

2. **Significant Accounting Policies**

   a) The Corporation records transactions on the full accrual basis of accounting.

   b) Under Section 29 of **The Agricultural Credit Corporation of Saskatchewan Act**, the Minister of Agriculture and Food may make grants to the Corporation out of monies appropriated by the Legislature. Grant funds received for the fiscal year which are surplus to the program for which they were provided are reported on the Statement of Financial Position as Payable to Department of Agriculture and Food.

   Net costs incurred in a fiscal year which exceed the grant provided for that purpose are reported as a deficit for the year and may be recovered from the grant to be received for that purpose in a subsequent year.

   c) Amounts recovered from farmers for capital grants paid to them in prior years and for guarantees paid under discontinued programs are retained by the Corporation and are reported as surplus.

   d) Office equipment is expensed during the year of purchase. To maintain accountability for this equipment, the cost, net of disposals, is reflected as an asset with an offsetting equity balance on the Statement of Financial Position.

   e) Discounts and expenses relating to the issuance of debt are amortized on a straight-line basis over the life of the debt and are included in Interest expense on Long term debt. The unamortized costs are carried on the Statement of Financial Position in Prepaid and deferred costs.

   f) The allowance for losses in Note 4 represents management's estimate of losses on loans outstanding at the end of the fiscal year. This allowance has been based, in general, upon an estimate of probable loan losses which have not yet been identified and, in part, on a review of existing loans in arrears. The allowance also includes management's estimate of possible losses on assets held for resale based upon current estimates of the net realizable value of the assets.

   Actual losses are charged to the allowance while recoveries and/or gains realized are credited to the allowance. The adjustment of the allowance to the level regarded by management as being appropriate is reflected in the Statement of Operations and Surplus as the Provision for losses.

   g) The Corporation records, as Assets held for resale, the fair market value at the date of acquisition of assets acquired through settlement, quit claim or foreclosure. The asset values are adjusted annually for carrying costs and for the income or loss from any enterprise operations associated with the properties. The assets are reported at the lower of cost or estimated net realizable value (see Notes 2f and 4).

3. Loan Programs

a) Capital Loan Program

Loans are repayable, with interest, over terms not exceeding twenty-five years. The loans bear interest at rates between 6% and 14%, depending upon the purpose and the year of issue. Security on individual loans varies according to what is considered adequate in particular circumstances, and includes mortgages on real property, security agreements and guarantees.

b) Investment Loan Program

Investment loans bear interest at rates between 9 ¾% and 11½% and are repayable over terms not exceeding twenty-five years. Security on the loans varies and may include mortgages on real property, security agreements and guarantees.

c) Production Loan Programs

Production loans were disbursed in 1986 to provide farmers, bee colony owners, potato producers and greenhouse operators with loans bearing interest at 6% repayable in equal principal installments over a term of three years. Amounts in arrears are at prime plus 2%. Amendments to the program allow the borrowers to reschedule their outstanding loans to mature in 1997. These amended loans bear interest at 9 ¾%.

The loans are secured by promissory notes and, where applicable, by shareholder guarantees and general security agreements.

d) Livestock Cash Advance Programs

The Livestock Cash Advance program provides livestock producers with interest free loans on 70% of their livestock inventory. The loans are for twelve months from the date of approval, or less if the number of livestock is reduced, and may be extended for one year periods based upon herd inventory figures provided by the client. Arrears resulting from inventory shortages bear interest at 11 ¾% or prime plus 2%.

Until July 31, 1987, the Corporation provided interest free loans on 100% of the livestock inventory. To implement the 70% cash advance level, borrowers with livestock loans outstanding on July 31, 1987 were provided the option at maturity of repaying 30% of their loan or converting the 30% payment required to a loan bearing interest at 8% repayable in three equal principal installments and with arrears bearing interest at 11 ¾%. The first payment of principal and interest was due one year after the original loan matured.

e) Saskatchewan Spring Seeding Loans

During the 1991/92 fiscal year, the Corporation paid out $48.6 million to honour guarantees on loans granted by financial institutions under the Saskatchewan Spring Seeding Program. The loans bear interest at prime plus 2%.

f) Other Loans

The Corporation is continuing collection of cash advances to cattle producers provided until March 31, 1980 under Parts VI, VII and VIII of the Regulations under **The Agricultural Incentives Act**.

4. Allowance for Losses

	Loans	Property for Resale	Total
		(in thousands)	
Balance at beginning of year	$138,354	$ —	$138,354
Transfer of Allowance for Sask Spring Seeding Program Loans	15,500	—	15,500
Allowance fees charged and interest credited	682	—	682
Grant for losses	1,866	868	2,734
Losses recovered	146	—	146
Actual losses and write-offs	(19,221)	(165)	(19,386)
Balance at end of year	$137,327	$ 703	$138,030

The allowance for Capital Loans approved prior to October 1, 1987, Production Loans, Livestock Cash Advances, Saskatchewan Spring Seeding Program Loans, and Other Loans is funded by a grant from the Province of Saskatchewan.

Capital Loan applicants approved after October 1, 1987 are charged a 2% Capital Loan Allowance fee which is set aside in a separate account to provide funding for loan losses on Capital Loans approved after that date. Interest is credited to the account on the previous month end balance at the rate of interest being paid by the Corporation on promissory notes due to the Province of Saskatchewan.

5. Loans Receivable

	1992			1991		
	Gross	Allowance	Net	Gross	Allowance	Net
			(in thousands)			
Capital loans	$233,513	$ 26,767	$206,746	$180,385	$ 23,897	$156,488
Investment loans	5,655	—	5,655	6,404	—	6,404
Production loans	392,773	83,718	309,055	466,182	99,451	366,731
Livestock cash advances	141,804	23,891	117,913	142,431	14,854	127,577
Spring seeding loans	28,698	2,892	25,806	1,682	—	1,682
Other loans	115	59	56	220	152	68
Totals	$802,558	$137,327	$665,231	$797,304	$138,354	$658,950

6. Borrowing

Sections 17 and 19 of **The Agricultural Credit Corporation of Saskatchewan Act** allow the Corporation to borrow, with the approval of the Lieutenant Governor in Council, monies from various sources as it deems necessary for its purposes. Section 22 restricts total borrowing by the Corporation to $2,000,000,000.

a) Notes Payable

A note due to the Province of Saskatchewan Consolidated Fund for $43,149,000 is outstanding at March 31, 1992 (1991—$20,595,000). The note is due June 30, 1992 and bears interest at 7.21% (1991—9.73%).

b) Long Term Debt

All long term debt is repayable to the Province of Saskatchewan Consolidated Fund. Interest is payable semi-annually with principal due at maturity. The weighted average interest rates of this debt follows:

	1992		1991	
Year of Maturity	**Amount Due**	**Weighted Average Interest Rate**	Amount Due	Weighted Average Interest Rate
	(in thousands)		(in thousands)	
Debentures				
1994	**$ 17,845**	**9.00%**	$ 17,845	9.00%
1995	**19,292**	**8.77**	19,292	8.77
1996	**32,498**	**9.04**	32,498	9.04
1998	**4,657**	**9.49**	4,657	9.49
2000	**22,580**	**12.15**	22,580	12.15
2001	**28,412**	**15.36**	28,412	15.36
2002	**31,042**	**15.70**	31,042	15.70
2003	**13,517**	**11.59**	13,517	11.59
	169,843	**11.91%**	169,843	11.91%
Bonds				
1993	**50,000**	**9.75**	50,000	9.75
1994	**50,000**	**10.50**	50,000	10.50
1995	**200,000**	**9.63**	200,000	9.63
2001	**140,000**	**11.00**	140,000	11.00
	440,000	**10.18%**	440,000	10.18%
Total	**$609,843**	**10.66%**	$609,843	10.66%
Less: Long term debt due in one year	**50,000**		—	
	$559,843		$609,843	

7. **Interest and Debt Expense**

	1992	1991
	(in thousands)	
Interest on notes payable	**$ 4,760**	$20,415
Interest on long term debt	**64,687**	53,416
Amortized bond costs	**619**	456
	$70,066	$74,287

8. Grants from the Province of Saskatchewan—Department of Agriculture and Food

As described in Note 2b, the following table summarizes grant activity for the year ended March 31, 1992:

(in thousands)	Administration	Interest Subsidy	Loan Losses & Guarantees	Other Revenues	Total
Special warrants and interim supply orders	$ 15,010	$ 12,522	$ 4,000	$ —	$ 31,532
Virements approved	(200)	(2,600)	—	—	(2,800)
Grant proceeds received	14,810	9,922	4,000	—	28,732
Expenditures					
Administration	16,413	—	—	—	16,413
Interest	—	70,066	—	—	70,066
Provision for losses	—	—	3,416	—	3,416
Loan guarantee payments	—	—	105	—	105
Transfer to surplus (Note 2c)	—	—	—	47	47
Less revenues					
Other income	(3,083)	—	(682)	(47)	(3,812)
Interest income	—	(62,086)	—	—	(62,086)
Net expenditure for purpose specified	13,330	7,980	2,839	—	24,149
Unexpended grants	1,480	1,942	1,161	—	4,583
Over expenditure of prior year recovered from 1991-92 grant (Note 2b)	—	—	(1,021)	—	(1,021)
Unexpended grants repayable	$ 1,480	$ 1,942	$ 140	$ —	$ 3,562

9. Guaranteed Loans Under The Agricultural Credit Corporation of Saskatchewan Act

The Corporation provides guarantees on loans extended to farmers by commercial banks and credit unions.

Capital loan clients may be approved for guaranteed operating loans to help finance their operation. Loans approved prior to January 1, 1984 are guaranteed for 80% while loans subsequent to that date are guaranteed for 90%. The contingent liability of the Corporation for guaranteed operating loans outstanding or approved at March 31, 1992 is $63,595 (1991—$238,316).

Guarantees may be provided to vendors under the Guaranteed Vendor Mortgage Program for the sale value of farm land and existing improvements. The guarantees are for 100% of the principal amount outstanding. The contingent liability of the Corporation for guaranteed vendor mortgages outstanding at March 31, 1992, is $712,010 (1991—$632,963).

10. Commitments

At March 31, 1992, the Corporation had $10,507,675 (1991—$13,482,066) in Capital loans approved but not yet disbursed.

11. Related Party Transactions

All transactions with Saskatchewan Crown agencies, corporations and departments are conducted at prevailing market rates and are settled on normal trade terms.

12. Directors and Officers

The aggregate gross remuneration of directors and officers for the fiscal year included in salaries and benefits on Schedule 1 amounted to $294,846 (1991—$289,589).

13. Subsequent Events

Effective August 1, 1992, ACS will assume responsibility for loans and guarantees outstanding under the Counselling and Assistance for Farmers Program (CAFF). At March 31, 1992 there is approximately $33 million in guarantees and $61 million in loans outstanding.

Commencing August 1, 1992, new loans and loans renewed under the Livestock Cash Advance Program will bear interest at the bank prime rate plus 2% with annual interest payments beginning in 1993 .

14. Comparative Figures

Certain of the prior year comparative figures have been reclassified to conform with the current year presentation.

Schedule of Administrative Expenses For the year ended March 31

Schedule 1

	1992	1991
	(in thousands)	
Advertising	$ 85	$ 202
Communications	534	536
Data processing	1,426	2,177
Legal and registration fees	1,704	1,764
Office occupancy	1,170	1,607
Professional services	258	188
Salaries and benefits (Note 12)	10,307	8,058
Supplies and office equipment	396	505
Travel and sustenance	533	459
Total Administrative Expenses	$ 16,413	$ 15,496

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HORACHEK
CANNAM
JOA
CHARTERED ACCOUNTANTS

AUDITORS' REPORT

To the Members of the Legislative Assembly
Province of Saskatchewan

We have audited the balance sheet of **The Agriculture Development Fund** as at March 31, 1992 and the statements of revenue and expenditures and operating surplus and changes in cash position for the year then ended. These financial statements are the responsibility of the Fund's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Fund as at March 31, 1992 and the results of its operations and the changes in its cash position for the year then ended in accordance with generally accepted accounting principles.

Horachek Cannam Joa
Chartered Accountants

Saskatoon, Canada
May 27, 1992

THE AGRICULTURE DEVELOPMENT FUND

Balance Sheet

March 31, 1992
with comparative figures for 1991

	1992	1991
Current assets		
Due from Consolidated Fund of Saskatchewan	$ 1,960,244	9,906,459
Accounts receivable	25,000	708
Total current assets	1,985,244	9,907,167
Fixed assets (note 2)	405,906	322,969
	$ 2,391,150	10,230,136

Liabilities and Equity

	1992	1991
Current liabilities		
Accounts payable - administration	$ 22,556	45,367
- projects	143,159	1,029,507
Accrued liabilities	18,750	18,052
Total current liabilities	184,465	1,092,926
Deferred project revenue (note 3)	1,760,729	8,462,498
Equity		
Operating surplus, per accompanying statement	40,050	351,743
Equity in fixed assets	405,906	322,969
Total equity	445,956	674,712
	$ 2,391,150	10,230,136

See accompanying notes.

ON BEHALF OF THE BOARD:

__________________________ Chairman

THE AGRICULTURE DEVELOPMENT FUND

Statement of Revenue and Expenditures and Operating Surplus

Year ended March 31, 1992
with comparative figures for 1991

	Administration	Projects (Schedule 1)	1992 Total	1991 Total
Revenue				
Saskatchewan Agriculture and Food	$ 1,000,027	34,081,743	35,081,770	22,626,882
Recovery of project payments	-	27,664	27,664	269,703
Miscellaneous	1,754	-	1,754	4,490
	1,001,781	34,109,407	35,111,188	22,901,075
Expenditures				
Advertising	21,486	-	21,486	113,816
Fixed asset purchases	13,113	69,824	82,937	172,955
Computer processing	135,865	-	135,865	97,675
Copying and printing	79,188	-	79,188	63,306
Couriers and freight	831	-	831	2,647
Directors' fees and expenses	50,553	-	50,553	84,528
Education	-	-	-	4,676
Grants and consultants	-	23,382,782	23,382,782	21,003,474
Miscellaneous	320	-	320	9,940
Office supplies	51,838	-	51,838	113,415
Printing	65,391	-	65,391	118,748
Professional fees	10,369	-	10,369	13,365
Rent	1,512	-	1,512	6,436
Repairs and maintenance	4,553	-	4,553	5,579
Telephone	43,378	-	43,378	51,184
Travel	83,882	-	83,882	73,739
Wages and benefits	807,996	-	807,996	723,474
Total expenditures	1,370,275	23,452,606	24,822,881	22,658,957
Excess (deficiency) of revenue over expenditures for the period before unusual item	(368,494)	10,656,801	10,288,307	242,118
Withdrawal of unexpended funds (note 4)	-	10,600,000	10,600,000	-
Excess (deficiency) of revenue over expenditures for the year	(368,494)	56,801	(311,693)	242,118
Operating surplus (deficit) at beginning of year	408,544	(56,801)	351,743	109,625
Operating surplus at end of year	$ 40,050	-	40,050	351,743

See accompanying notes.

THE AGRICULTURE DEVELOPMENT FUND

Statement of Changes in Cash Position

Year ended March 31, 1992
with comparative figures for 1991

	1992	1991
Operating activities		
Excess (deficiency) of revenue over expenditures for the year	$ (311,693)	242,118
Changes in non-cash working capital balances:		
Accounts receivable	(24,292)	(708)
Accounts payable - administration	(22,811)	5,490
- projects	(886,348)	(2,743,990)
Accrued liabilities	698	1,260
Deferred project revenue	(6,701,769)	5,093,617
	(7,634,522)	2,355,669
Cash provided by (used in) operating activities	(7,946,215)	2,597,787
Net cash increase (decrease) during the year	(7,946,215)	2,597,787
Cash held in Consolidated Fund of Saskatchewan at beginning of year	9,906,459	7,308,672
Cash held in Consolidated Fund of Saskatchewan at end of year	$ 1,960,244	9,906,459

See accompanying notes.

THE AGRICULTURE DEVELOPMENT FUND

Notes to Financial Statements

March 31, 1992

1. *Significant Accounting Policies*

a) Basis of accounting

These financial statements have been prepared on the full accrual basis, reflecting all assets, liabilities, revenue and expenditures in accordance with the accounting policies outlined below.

b) Revenue recognition

i) Projects

Project revenue received is recognized in the period that the related expenditure is incurred. Any revenues received for which the related expenditures have not been incurred are recorded as deferred revenue.

ii) Administration

Revenue received for the administration of the Fund is recognized as such in the period in which it is received.

c) Project expenditures

Expenditure advances to projects are recorded as expenditures during the period in which the advance was made. If, at the completion or termination of a project, it is determined that there are excess monies which should be returned to the Fund, these recoveries are recorded as such during the year in which the project ends.

d) Fixed assets

In common with many non-profit organizations, fixed asset purchases are charged to expense in the year of acquisition. To maintain accountability for these purchases, corresponding entries are made to capitalize them on the balance sheet as an asset with an offsetting entry to equity in fixed assets. Consistent with this treatment, depreciation is not provided for in the accounts.

e) Donated goods and services

The Fund has chosen not to record the fair market value of goods and services provided without charge to it by various other provincial government organizations. Saskatchewan Agriculture and Food was the major provider of such donated goods and services to the Fund. During the year some of the more significant donated goods and services to the Fund included:

- office space
- computer communications interface
- employer's share of employee benefits
- postage
- library services

THE AGRICULTURE DEVELOPMENT FUND

Notes to Financial Statements - Continued

March 31, 1992

1. *Significant Accounting Policies - Continued*

f) Accounts payable - projects

Project liabilities are recorded when contractual conditions for payment have been fulfilled, such as submission of project reports and invoices.

2. *Fixed Assets*

Fixed assets carried in these financial statements are at cost and are comprised only of amounts incurred by the Fund since October 1, 1989. Fixed assets which were inherited by the Fund for no consideration on October 1, 1989 from Saskatchewan Agriculture and Food have not been recorded in these financial statements as no record was maintained of the value of such fixed assets. Fixed assets acquired since October 1, 1989 consist of the following:

	1992	1991
Furniture and equipment	$ 53,763	47,391
Computer hardware	347,273	274,183
Computer software	4,870	1,395
Equity in fixed assets	$ 405,906	322,969

3. *Deferred Project Revenue*

As explained in note 1b, project revenue received in excess of the related project expenditures incurred is deferred until the related expenditures are incurred. At year-end, deferred project revenue is comprised of the following:

	1992	1991
Research, Development, Demonstration	$ 1,194,772	4,010,306
Economic and Regional Development Agreement	41,129	1,950,656
Economic and Regional Development Agreement - Irrigation	56,800	56,800
Commercialization	19,000	754,000
Canada - Saskatchewan Soil Conservation Agreement	327,350	1,068,999
AgWest Biotech Inc.	74,188	298,744
Food and Agri-Processing Development	47,490	322,993
	$ 1,760,729	8,462,498

THE AGRICULTURE DEVELOPMENT FUND

Notes to Financial Statements - Continued

March 31, 1992

4. *Withdrawal of Unexpended Funds*

Due to the nature of the funding provided to the Fund by Saskatchewan Agriculture and Food, the Treasury Board retains the right, at its discretion, to withdraw unexpended funds. During the year, the Treasury Board withdrew $10,600,000 of unexpended funds from the Fund. Management of the Fund is not aware at this time of any intent on the part of the Treasury Board to withdraw any additional amounts.

5. *Related Party Transactions*

During the year, in addition to the donated goods and services referred to in note 1 e), the Fund had the following transactions with other provincial government entities:

Prairie Agricultural Machinery Institute	
• Project expenses:	
Research, development and demonstration grants	$ 22,294
Saskatchewan Property Management Corporation	
• Administration expenses:	
Computer processing	$ 2,392
Office supplies	4,249
Copying and printing	100
Travel	9,482
• Project expenses:	
College of Agriculture building, University of Saskatchewan grant	5,185,603
	$ 5,201,826
• Amount due to the Fund at year end	$ 25,000
Saskatchewan Telecommunications	
• Administration expenses:	
Computer processing	$ 6,927
Telephone	44,763
	$ 51,690
Saskatchewan Research Council	
• Project expenses:	
Research, development and demonstration grants	$ 11,300

THE AGRICULTURE DEVELOPMENT FUND

Notes to Financial Statements - Continued

March 31, 1992

5. *Related Party Transactions - Continued*

Saskatchewan Water Corporation	
* Project expenses:	
Individual Irrigation Projects grants	$ 1,000,000
Corporate grants	3,476,000
	$ 4,476,000

6. *Commitments*

At March 31, 1992 the Fund had outstanding financial commitments to various projects under a variety of programs, all of which are subject to appropriate funding being made available. Due to the uncertainty as to the continued availability of project funding it is not possible to quantify future commitments beyond the 1993 fiscal year. Payments for which the Fund is contractually committed in 1993, which are in addition to those items recorded as liabilities on the balance sheet, are as follows:

Research, development and demonstration approved projects	$ 10,730,000
Canada - Saskatchewan Soil Conservation Agreement	2,355,000
AgWest Biotech Inc.	1,600,000
Commercialization	375,000
Food and Agri-Processing Development	204,000
Total commitments	$ 15,264,000

7. *Comparative Figures*

Certain of the prior year's comparative figures have been restated to comply with the current year's method of presentation. Excess (deficiency) of revenue over expenditures for the year was not affected.

8. *Formation and Commencement of Operations*

The Agriculture Development Fund became a Treasury Board Crown Corporation October 1, 1989 as a result of The Agriculture Development Fund Act, which received assent on July 17, 1989. Prior to October 1, 1989 the Fund had functioned as a division of Saskatchewan Agriculture and Food. Assets and liabilities accumulated while part of Saskatchewan Agriculture and Food were contractually assumed by the Fund upon its incorporation.

THE AGRICULTURE DEVELOPMENT FUND

Schedule 1

Statement of Project Revenue and Expenditures

Year ended March 31, 1992
with comparative figures for 1991

	Saskatchewan Water Corporation-Individual Irrigation Projects	Saskatchewan Water Corporation	College of Agriculture Building University of Saskatchewan	Food and Agri-Processing Development	AgWest Biotech Inc.	Commercialization
Revenue						
Saskatchewan Agriculture and Food	$ 1,000,000	3,476,000	5,185,603	275,505	1,074,556	285,000
Expenditures						
Grants and consultants	1,000,000	3,476,000	5,185,603	275,505	1,074,556	285,000
Excess of revenues over expenditures for the year	$ -	-	-	-	-	-

	Research Development Demonstration	Economic and Regional Development Agreement	Economic and Regional Development Agreement Irrigation	Canada - Saskatchewan Soil Conservation Agreement	1992 Total	1991 Total (Schedule 2)
Revenue						
Saskatchewan Agriculture and Food	$ 20,758,626	34,804	-	1,991,649	34,081,743	21,126,882
Recovery of project payments	26,348	1,316	-	-	27,664	269,703
Miscellaneous	-	-	-	-	-	1,738
	20,784,974	36,120	-	1,991,649	34,109,407	21,398,323
Expenditures						
Fixed asset purchases	12,978	-	-	56,846	69,824	-
Grants and consultants	10,171,996	36,120	-	1,878,002	23,382,782	21,003,474
Other	-	-	-	-	-	17,046
	10,184,974	36,120	-	1,934,848	23,452,606	21,020,520
Excess of revenues over expenditures for the year before unusual item	10,600,000	-	-	56,801	10,656,801	377,803
Withdrawal of unexpended funds (note 4)	10,600,000	-	-	-	10,600,000	-
Excess of revenues over expenditures for the year	$ -	-	-	56,801	56,801	377,803

Schedule 2

THE AGRICULTURE DEVELOPMENT FUND

Statement of Project Revenue and Expenditures

Year ended March 31, 1991

	Saskatchewan Water Corporation-Individual Irrigation Projects	Saskatchewan Water Corporation	College of Agriculture Building University of Saskatchewan	Food and Agri-Processing Development	AgWest Biotech Inc.	Commercialization
Revenue						
Saskatchewan Agriculture and Food	$ 1,000,000	1,976,000	1,798,500	577,007	1,321,256	446,000
Expenditures						
Grants and consultants	1,000,000	1,976,000	1,798,500	577,007	1,271,256	446,000
Excess of revenues over expenditures for the year	$ -	-	-	-	50,000	-

	Research Development Demonstration	Economic and Regional Development Agreement	Economic and Regional Development Agreement Irrigation	Canada - Saskatchewan Soil Conservation Agreement	1991 Total
Revenue					
Saskatchewan Agriculture Food	$ 10,782,268	(83,349)	(56,800)	3,366,000	21,126,882
Recovery of project payments	168,753	44,150	56,800	-	269,703
Miscellaneous	1,738	-	-	-	1,738
	10,952,759	(39,199)	-	3,366,000	21,398,323
Expenditures					
Grants and consultants	10,952,759	(56,245)	-	3,038,197	21,003,474
Other	-	17,046	-	-	17,046
	10,952,759	(39,199)	-	3,038,197	21,020,520
Excess (deficiency) of revenues over expenditures for the year	$ -	-	-	327,803	377,803

HORACHEK CANNAM JOA

AUDITORS' REPORT

To the Members of the Legislative Assembly
Province of Saskatchewan

We have audited the statement of financial position of the Municipal Financing Corporation of Saskatchewan as at December 31, 1991 and the statements of operations and reinvested earnings and cash flows for the year then ended. These financial statements are the responsibility of the Corporation's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Corporation as at December 31, 1991 and the results of its operations and the changes in its cash resources for the year then ended in accordance with generally accepted accounting principles.

EJC Dudley & Co.

E.J.C. Dudley & Co.
Chartered Accountants

Regina, Saskatchewan
February 04, 1992

MUNICIPAL FINANCING CORPORATION OF SASKATCHEWAN

STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31

	1991	1990
	(thousands of dollars)	
ASSETS		
Current Assets		
Cash and short-term investments	$ 4,401	$ 113
Interest receivable	6,157	7,052
	10,558	7,165
Investments in municipal debentures, at amortized cost (Market value 1991 - $159,934; 1990 - $161,205)	142,597	156,737
Debt issue costs	16	112
	$ 153,171	$ 164,014
LIABILITIES AND PROVINCE'S EQUITY		
Current Liabilities		
Notes payable - Province of Saskatchewan	$ -	$ 31,100
Accounts payable and accrued liabilities	4,172	3,816
Debentures payable within one year	32,710	7,000
	36,882	41,916
Long-term debentures payable (Note 3)	99,667	108,489
Commitments (Note 4)		
Province of Saskatchewan's Equity		
Reinvested earnings	16,622	13,609
	$ 153,171	$ 164,014

(See accompanying notes)

MUNICIPAL FINANCING CORPORATION OF SASKATCHEWAN

STATEMENT OF OPERATIONS AND REINVESTED EARNINGS FOR THE YEAR ENDED DECEMBER 31

	1991	1990
	(thousands of dollars)	
Revenue		
Investment income - municipal debentures	$ 17,999	$ 18,675
Investment income - short-term investments and cash balances	288	136
	18,287	18,811
Expenses		
Interest on long-term debt	13,849	13,329
Interest on short-term debt	1,307	2,877
Amortization of debt issue costs	96	165
Administration	22	22
	15,274	16,393
Net earnings	3,013	2,418
Reinvested earnings, beginning of year	13,609	11,191
Reinvested earnings, end of year	$ 16,622	$ 13,609

(See accompanying notes)

MUNICIPAL FINANCING CORPORATION OF SASKATCHEWAN

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31

	1991	1990
	(thousands of dollars)	
Cash provided by (used in) operating activities		
Net earnings	$ 3,013	$ 2,418
Add non-cash items:		
Amortization of discounts and premiums	37	33
Amortization of debt issue costs	96	165
	3,146	2,616
Net change in non-cash working capital balances related to operations*	1,251	(1,484)
Cash provided by operating activities	4,397	1,132
Cash provided by (used in) investment activities		
Purchase of municipal debentures	(2,465)	(20,542)
Proceeds from maturing municipal debentures	16,568	13,995
Cash provided by (used in) investment activities	14,103	(6,547)
Cash provided by (used in) financing activities		
Additions to (repayment of) notes payable - Province of Saskatchewan	(31,100)	15,100
Additions to long-term debt	23,888	27,126
Repayment of long-term debt	(7,000)	(37,014)
Cash provided by (used in) financing activities	(14,212)	5,212
Net increase (decrease) in cash during the year	4,288	(203)
Cash and short-term investments, beginning of year	113	316
Cash and short-term investments, end of year	$ 4,401	$ 113

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* Net change in non-cash working capital balances related to operations		
(Increase) decrease in interest receivable	$ 895	$ (155)
Increase (decrease) in accounts payable	356	(1,329)
	$ 1,251	$ (1,484)

(See accompanying notes)

MUNICIPAL FINANCING CORPORATION OF SASKATCHEWAN

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1991

1. Significant Accounting Policies

The Corporation's accounting policies are in accordance with generally accepted accounting principles. The following are considered to be significant:

Short-term Investments

Short-term investments are carried at cost. This valuation approximates their quoted market value.

Investments in Municipal Debentures

Investments in municipal debentures are carried at amortized cost. The Corporation often purchases debentures at a premium or discount where the interest rate yield required by the Corporation varies from the coupon interest rate offered by the local governments. Premiums and discounts in excess of $250 on the investment's purchase date are amortized to income using the straight-line method over the life of the investment. In this way, effective income derived from each debenture is adjusted to equal the Corporation's required yield for that debenture to its maturity.

Debt Issue Costs

Debt issue costs are carried at cost less accumulated amortization to date. Debt issue costs are amortized on a straight-line basis over the life of the related debt.

2. Status of the Corporation

The Municipal Financing Corporation of Saskatchewan was established in 1969 pursuant to the provisions of **The Municipal Financing Corporation Act**.

The Corporation is a Provincial Crown corporation and therefore not subject to Federal or Provincial income tax.

3. Long-Term Debentures Payable

Maturity Date	Interest Rate (per cent)	1991	1990
		(thousands of dollars)	
April 1, 1991	9.875	-	$ 1,000
December 20, 1991	9.500	-	1,000
December 31, 1991	15.875	-	5,000

3. Long-Term Debentures Payable (continued)

Maturity Date	Interest Rate (per cent)	1991	1990
		(thousands of dollars)	
February 28, 1992	10.750	$ 26,710	$ 26,710
April 1, 1992	9.875	1,000	1,000
December 15, 1992	9.125	1,000	1,000
December 20, 1992	9.500	1,000	1,000
December 31, 1992	15.875	3,000	3,000
October 15, 1993	9.750	2,000	2,000
October 16, 1993	9.625	1,000	1,000
October 15, 1994	9.750	1,000	1,000
October 16, 1994	9.625	1,000	1,000
December 15, 1994	9.250	1,000	1,000
December 20, 1994	9.625	1,000	1,000
June 1, 1995	9.500	1,000	1,000
November 1, 1995	9.625	1,000	1,000
December 15, 1995	9.250	1,000	1,000
November 1, 1996	9.625	1,000	1,000
December 20, 1996	9.750	1,000	1,000
November 1, 1997	9.625	1,000	1,000
December 15, 1997	12.750	1,500	1,500
December 20, 1997	9.750	1,000	1,000
June 17, 1999	12.000	1,000	1,000
June 17, 2000	12.000	1,000	1,000
December 15, 2002	12.875	2,500	2,500
May 10, 2009*	10.170	24,053	24,053
June 5, 2009*	10.010	4,600	4,600
March 1, 2010*	9.780	10,855	10,855
April 2, 2010*	10.360	16,271	16,271
May 1, 2011*	9.810	23,888	-
		132,377	115,489
Repayment required within one year		(32,710)	(7,000)
Net long-term debentures payable		$ 99,667	$108,489

* Certain issues received from the Province of Saskatchewan in the amount of $79.667 million (1990 - $55.779 million) are subject to redemption on six months notice.

Principal payments due on long-term debt for the next five years are as follows (in thousands of dollars):

1992 - $32,710
1993 - $ 3,000
1994 - $ 4,000
1995 - $ 3,000
1996 - $ 2,000

4. Commitments

Prior to December 31, 1991 the Board of Directors had approved the purchase of debentures from certain local governments of which $260 thousand were not purchased before the year end.

5. Comparative Figures

Certain of the prior year's figures have been reclassified to conform with the current year's presentation.

6. Related Party Transactions

Included in these financial statements are expense amounts resulting from routine operating transactions conducted at prevailing market prices with various Saskatchewan Crown controlled departments, agencies and corporations with which the Corporation is related. Account balances resulting from these transactions are included in the statement of financial position and are settled on normal trade terms.

Other amounts due to related parties and the terms of settlement are described separately in the financial statements and the notes thereto.

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the balance sheet of the New Careers Corporation as at April 30, 1991 and the statement of revenue, expenditure and accumulated operating surplus for the year then ended. These financial statements are the responsibility of the Corporation's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Corporation as at April 30, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles disclosed in Note 2 to the financial statements.

W.K. Strelioff

Regina, Saskatchewan
June 6, 1991

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

NEW CAREERS CORPORATION

BALANCE SHEET

AS AT APRIL 30

	1991	1990
ASSETS		
Cash and short term investments	$ 294,821	$ 374,363
Accounts receivable	370,237	652,409
Fixed assets	755,967	573,362
Total Assets	$1,421,025	$1,600,134
LIABILITIES AND EQUITY		
Liabilities:		
Accounts payable and accrued liabilities	$ 342,814	$ 538,141
Equity:		
Equity in fixed assets	755,967	573,362
Accumulated operating surplus (Statement 2)	322,244	488,631
	1,078,211	1,061,993
Total Liabilities and Equity	$1,421,025	$1,600,134

(See accompanying notes to the financial statements)

Statement 2

NEW CAREERS CORPORATION

STATEMENT OF REVENUE, EXPENDITURE AND ACCUMULATED OPERATING SURPLUS

FOR THE YEAR ENDED APRIL 30

	1991	1990
Revenue:		
Grant from the Consolidated Fund	$5,737,542	$5,724,092
Contracts	1,142,396	1,493,696
Investment income	250,075	166,529
Miscellaneous	60,463	49,286
Total Revenue	7,190,476	7,433,603
Expenditure:		
Operations		
Executive administration	388,923	268,294
Administration	407,183	584,753
Training	299,551	264,932
Bad debt expense	40,097	---
	1,135,754	1,117,979
Capital Construction Projects		
Supervisory salaries	872,370	590,609
Training employee wages	2,632,132	2,056,156
General project costs	277,358	850,405
Materials and supplies	598,617	926,114
Support equipment	375,050	304,042
Equipment rental	345,581	344,139
Meals and camp operations	500,094	530,524
Equipment repair and overhaul	413,441	292,406
Equipment purchases	206,466	155,587
	6,221,109	6,049,982
Total Expenditure	7,356,863	7,167,961
Excess of revenue over expenditure (expenditure over revenue)	(166,387)	265,642
Accumulated operating surplus, beginning of year	488,631	222,989
Accumulated operating surplus, end of year - to Statement 1	$ 322,244	$ 488,631

(See accompanying notes to the financial statements)

NEW CAREERS CORPORATION

NOTES TO THE FINANCIAL STATEMENTS

APRIL 30, 1991

1. Status of the Corporation

The New Careers Corporation was established by Order in Council 598/84 on May 9, 1984 under the authority of Part I of The Crown Corporations Act, 1978. The Corporation undertakes various capital construction projects in order to provide career training and employment to individuals receiving provincial financial assistance.

2. Significant Accounting Policies

(a) Basis of Accounting

These financial statements are prepared using the accrual basis of accounting.

(b) Revenue Recognition

Grants from the Consolidated Fund are recorded as revenue when received.

Revenue from contract work is recognized as the projects progress. Amounts received in excess of expenditures incurred on incomplete projects are reflected as deferred revenue.

(c) Fixed Assets

The Corporation records fixed asset purchases as expenditures in the year of purchase and records the proceeds of fixed asset disposals as revenue in the year of sale. The Corporation discloses the cumulative cost of the fixed assets on the balance sheet with a corresponding entry to equity in fixed assets.

(d) Short Term Investments

Short term investments are recorded at cost which approximates their market value.

3. Related Party Transactions

Included in these financial statements are revenue and expense amounts resulting from routine operating transactions conducted at prevailing market prices with various Saskatchewan Crown-controlled departments, agencies and corporations with which the Corporation is related. Account balances resulting from these transactions are included on the balance sheet and are settled on normal trade terms.

4. Contract Revenue

Contract revenue consists of cost recoveries where the Corporation has provided the materials or equipment for construction projects on behalf of its clients.

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the statement of financial position of the Prairie Agricultural Machinery Institute as at March 31, 1992 and the statements of revenue, expenditure and fund balance and changes in financial position for the year then ended. These financial statements are the responsibility of the Institute's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Institute as at March 31, 1992 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

W.K. Strelioff

Regina, Saskatchewan
May 14, 1992

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

PRAIRIE AGRICULTURAL MACHINERY INSTITUTE
STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31

	1992	1991
ASSETS		
Current:		
Bank	$ 63,239	$ 65,792
Short term investments, at cost	—	99,145
Accounts receivable	514,768	167,678
Advances	1,792	372
Prepaid expenses	15,995	16,691
	595,794	349,678
Fixed Assets (Notes 1(b), 3 and 4)	1,434,923	1,533,502
	$2,030,717	$1,883,180
LIABILITIES AND FUND BALANCE		
Current Liabilities:		
Accounts payable	$ 345,037	$ 253,593
Unearned subscription revenue (Note 1(c))	30,900	39,789
	375,937	293,382
Non-Current Liabilities:		
Unearned subscription revenue (Note 1(c))	49,809	60,126
Less current portion	(30,900)	(39,789)
	18,909	20,337
	394,846	313,719
Fund Balance (Statement 2)	1,635,871	1,569,461
	$2,030,717	$1,883,180

(See accompanying notes to the financial statements)

Statement 2

PRAIRIE AGRICULTURAL MACHINERY INSTITUTE
STATEMENT OF REVENUE, EXPENDITURE AND FUND BALANCE
YEAR ENDED MARCH 31

	1992	1991
Revenue		
Provincial grants (Note 1(e))		
- Saskatchewan	$ 876,000	$ 903,000
- Manitoba	391,000	401,000
	1,267,000	1,304,000
Fee for service (Note 1(d))	814,856	767,105
Subscription income (Note 1(c))	67,229	58,603
Investment income	16,136	50,597
Other income	74,386	34,753
Total revenue	2,239,607	2,215,058
Expenditure (Schedule 1)	2,173,197	2,241,843
Surplus (deficiency) of revenue over expenditure	66,410	(26,785)
Fund balance, beginning of year (Note 3)	1,569,461	1,596,246
Fund balance, end of year (Statement 1)	$1,635,871	$1,569,461

(See accompanying notes to the financial statements)

Statement 3

PRAIRIE AGRICULTURAL MACHINERY INSTITUTE
STATEMENT OF CHANGES IN FINANCIAL POSITION
YEAR ENDED MARCH 31

	1992	1991
Cash provided by (used in) operating activities:		
Deficiency of revenue over expenditure	$ 66,410	$ (26,785)
Changes in non-cash working capital:		
(Increase) decrease in accounts receivable	(347,090)	37,144
(Increase) decrease in advances	(1,420)	6,228
(Increase) decrease in prepaid expenses	696	(1,002)
Increase (decrease) in accounts payable	91,444	(32,369)
(Decrease) in current unearned subscription revenue	(8,889)	(2,671)
	(265,259)	7,330
Items not involving cash:		
Depreciation	74,563	84,022
Gain on disposal of Fixed Assets	(50,180)	---
	24,383	84,022
(Decrease) in non current unearned subscription revenue	(1,428)	(3,517)
Cash provided by (used in) operations	(175,894)	61,050
Cash provided by (used in) investing activities:		
Proceeds on sale of Fixed Assets	104,000	---
Purchase of Fixed Assets	(29,804)	(141,290)
Cash provided by (used in) investing	74,196	(141,290)
Increase (decrease) in cash and short term investments	(101,698)	(80,240)
Cash and short term investments, beginning of year	164,937	245,177
Cash and short term investments, end of year	$ 63,239	$ 164,937

(See accompanying notes to the financial statements)

PRAIRIE AGRICULTURAL MACHINERY INSTITUTE
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1992

1. Significant Accounting Policies

These financial statements have been prepared in accordance with generally accepted accounting principles. The significant accounting policies are as follows:

a) Accrual Basis

The financial statements are prepared on the accrual basis of accounting.

b) Fixed Assets

Fixed assets are recorded at cost less accumulated depreciation. Depreciation is recorded using a declining balance method of depreciating Fixed Assets over their expected useful life. The following rates have been used in applying this policy:

Building	5%
Equipment	10%
Furniture	10%
Vehicles	10%

c) Unearned Subscription Revenue

Subscription revenue for published reports is taken into an unearned subscription account as received and is amortized to income as the revenue is earned. The portion which relates to future years is shown as unearned subscription revenue in the Statement of Financial Position.

d) Fee for Service

Fee for service revenue on research contracts is recognized on the accrual basis to the extent that costs have been incurred.

e) Funding

In accordance with an agreement signed by the Provinces of Manitoba and Saskatchewan, funding of the operating budget is received in the following proportions:

Manitoba	30.86%
Saskatchewan	69.14%

The Institute, in accordance with the authority included in Order-in-Council 1800/79, follows the policy of retaining the excess of revenue over expenditure received in the year.

2. Incorporation

The Prairie Agricultural Machinery Institute was established as a body corporate under The Prairie Agricultural Machinery Institute Act, Chapter 2, 1973-74, Revised Statutes of Saskatchewan and is continued under Chapter P-21, Revised Statutes of Saskatchewan, 1978.

The purposes of the Institute include:

a) to test and appraise under actual or simulated working conditions, machinery sold or offered or intended for sale;

b) to publish such reports, pamphlets and bulletins as are consistent with the intent of the Act;

c) to undertake development work to improve and develop machinery for agricultural use.

3. Change in Accounting Policy

Effective April 1, 1991, the Prairie Agricultural Machinery Institute changed its accounting policy for fixed assets to a policy more appropriate for its operations. The previous accounting policy of expensing fixed assets in the year of purchase and of maintaining accountability for these fixed assets by recording them as a balance sheet asset with a corresponding offset to Fund Balance "Fixed Assets" has been changed to the policy outlined in Note 1(b) to these financial statements. This change in accounting policy has been applied retroactively. The effect of the change is as follows:

	1992	1991
(Decrease) in equity in fixed assets	$ —	$(4,198,568)
(Increase) in accumulated depreciation	—	(2,665,066)
(Increase) in depreciation expense	(74,563)	(84,022)
Increase in fund balance	—	1,533,502
Decrease in travel and vehicle operations expense	—	27,100
Decrease in stationery office supplies expense	—	570
Decrease in equipment expense	29,804	113,620
(Increase) decrease of revenue over expense	44,759	(57,268)

4. Fixed Assets

	1992			1991
	Cost	Acc. Dep'n	NBV	NBV
Buildings	$2,014,957	$1,292,728	$ 722,229	$ 760,241
Equipment	1,284,756	937,995	346,761	403,212
Land & Improvements	292,378	—	292,378	292,378
Furniture	229,246	194,576	34,670	34,465
Vehicles	185,119	146,234	38,885	43,206
Total	$4,006,456	$2,571,533	$1,434,923	$1,533,502

5. Government Assistance

During the 1992 fiscal year, the Institute received government assistance related to employment of students in the following amounts:

	1992	1991
Government of Canada	$12,360	$22,150
Province of Manitoba	1,338	---
	$13,698	$22,150

These amounts are included in other income in the statement of revenue, expenditure and fund balance.

6. Contingency

The Prairie Agricultural Machinery Institute has been named as defendant in a law suit. The outcome of this legal proceeding is not determinable at this time. The amount payable, if any, will be funded by the provinces of Alberta, Saskatchewan and Manitoba, in accordance with the agreement signed October 24, 1974, in the following proportions:

Alberta	35%
Manitoba	20%
Saskatchewan	45%

7. Related Party Transactions

Included in these financial statements are income and expense amounts resulting from routine operating transactions conducted at prevailing market prices with various government departments, agencies and corporations with which the Prairie Agricultural Machinery Institute is related.

Account balances resulting from these transactions are included in the Statement of Financial Position and are settled on normal trade terms.

8. Comparative Figures

Certain 1991 balances have been reclassified to conform with the current year's presentation.

Schedule 1

PRAIRIE AGRICULTURAL MACHINERY INSTITUTE
SCHEDULE OF EXPENDITURE
YEAR ENDED MARCH 31

	1992	1991
Salaries	$1,315,939	$1,283,749
Travel and vehicle operations	107,638	114,163
Employee benefits	154,305	132,809
Depreciation Expense	74,563	84,022
Insurance, licenses and taxes	80,595	81,609
Contractual services	22,616	72,810
Stationery and office supplies	64,594	69,808
Shop supplies	99,293	64,170
Telephone and telegraph	60,292	63,534
Utilities	54,309	50,637
Repairs and maintenance - building and equipment	37,235	46,820
Printing and binding	33,916	32,310
Bad debts	1,987	27,589
Advertising and promotion	18,659	25,314
Equipment	—	22,242
Rent - building and equipment	13,582	19,364
- equipment to be evaluated	—	5,933
Professional and technical services	15,596	18,454
Computer services	7,323	14,111
Reference material	7,795	7,664
Honoraria	2,960	4,628
Interest expense - leases	—	103
	$2,173,197	$2,241,843

Coopers
& Lybrand
chartered accountants

May 13, 1992

AUDITORS' REPORT TO THE MEMBERS OF THE
LEGISLATIVE ASSEMBLY PROVINCE OF SASKATCHEWAN

We have audited the balance sheets of Saskatchewan Communications Network Corporation as at March 31, 1992 and 1991 and the statements of reserve and equity in fixed assets, revenue, expenditures and operating equity, and changes in financial position for the years then ended. These financial statements are the responsibility of the corporation's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the corporation as at March 31, 1992 and 1991 and the results of its operations and the changes in its financial position for the years then ended in accordance with generally accepted accounting principles.

Coopers & Lybrand

CHARTERED ACCOUNTANTS
Regina, Canada

SASKATCHEWAN COMMUNICATIONS NETWORK CORPORATION

Balance Sheets

As at March 31, 1992 and 1991

	1992 $	1991 $
ASSETS		
Current Assets		
Cash and short-term investments	1,468,340	3,660,885
Accounts receivable and accrued interest	20,875	66,178
Grants receivable (**note 7**)	4,550,000	2,387,903
Prepaid expenses	17,983	22,114
Inventory	127,697	254,690
Current portion of net investment in leases (**note 3**)	10,988	7,487
	6,195,883	6,399,257
Long-term Grants Receivable (note 7)	1,251,595	-
Net Investment In Leases (note 3)	21,362	20,894
Fixed Assets (note 4)	768,221	1,106,367
	8,237,061	7,526,518
LIABILITIES		
Current Liabilities		
Accounts payable and accrued liabilities	148,762	189,599
EQUITY		
Reserve for commitments (**note 5**)	-	6,230,552
Equity in fixed assets	768,221	1,106,367
Operating equity (**note 5**)	7,320,078	-
	8,088,299	7,336,919
	8,237,061	7,526,518

SIGNED ON BEHALF OF THE BOARD

______________________________, Director

______________________________, Director

SASKATCHEWAN COMMUNICATIONS NETWORK CORPORATION

Statements of Reserve and Equity in Fixed Assets
For the Years Ended March 31, 1992 and 1991

	1992 $	1991 $
RESERVE FOR COMMITMENTS		
BALANCE - BEGINNING OF YEAR	6,230,552	3,607,246
Allocation (to) from operating equity **(note 5)**	(6,230,552)	2,623,306
BALANCE - END OF YEAR	-	6,230,552
EQUITY IN FIXED ASSETS		
BALANCE - BEGINNING OF YEAR	1,106,367	716,788
Allocation (to) from operating equity	(338,146)	389,579
BALANCE - END OF YEAR	768,221	1,106,367

SASKATCHEWAN COMMUNICATIONS NETWORK CORPORATION

Statements of Revenue, Expenditures and Operating Equity
For the Years Ended March 31, 1992 and 1991

	1992 $	1991 $
REVENUE		
Grant - Province of Saskatchewan	2,600,000	3,000,000
Grant - Government of Canada **(note 7)**	7,526,941	6,224,653
Interest	330,014	462,938
Miscellaneous	20,714	116,894
	10,477,669	9,804,485
EXPENDITURES		
Administration **(note 8)**	858,167	837,747
Program support	464,733	415,400
Program development and production costs	1,617,931	1,634,340
Program acquisition costs	2,366,339	1,530,081
Network distribution **(note 8)**	4,419,119	2,374,032
	9,726,289	6,791,600
NET REVENUE FOR THE YEAR	751,380	3,012,885
OPERATING EQUITY - BEGINNING OF YEAR	-	-
Allocation from (to) reserve for commitments **(note 5)**	6,230,552	(2,623,306)
Allocation from (to) equity in fixed assets, net of depreciation	338,146	(389,579)
OPERATING EQUITY - END OF YEAR	7,320,078	-

SASKATCHEWAN COMMUNICATIONS NETWORK CORPORATION

Statements of Changes in Financial Position
For the Years Ended March 31, 1992 and 1991

	1992 $	1991 $
OPERATING ACTIVITIES		
Net revenue for the year	751,380	3,012,885
Item not affecting cash -		
Depreciation	411,718	597,759
	1,163,098	3,610,644
Net increase in non-cash working capital balances related to operations	(2,026,507)	(1,279,563)
	(863,409)	2,331,081
INVESTING ACTIVITIES		
Increase in long-term grants receivable	(1,251,595)	-
Increase in investment in leases	(3,969)	(28,381)
Purchase of fixed assets	(73,572)	(987,338)
	(1,329,136)	(1,015,719)
(Decrease) increase in cash and cash equivalents	(2,192,545)	1,315,362
CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR	3,660,885	2,345,523
CASH AND CASH EQUIVALENTS - END OF YEAR	1,468,340	3,660,885

Cash and cash equivalents consist of:		
Treasury bills	996,090	4,358,973
Bank balances	1,444,515	570,481
Less outstanding cheques	(972,265)	(1,268,569)
CASH AND CASH EQUIVALENTS - END OF YEAR	1,468,340	3,660,885

SASKATCHEWAN COMMUNICATION NETWORK CORPORATION

Notes to the Financial Statements
For the Years Ended March 31, 1992 and 1991

1. Status of Corporation

Saskatchewan Communications Advanced Network Authority (SCAN) was established by an order in council January 11, 1989 under the Crown Corporations Act, 1978. SCAN was continued as Saskatchewan Communications Network Corporation (SCN) under the Communications Network Corporation Act, 1990.

The Corporation operates a training network, which electronically links communities throughout Saskatchewan, and a cable network, which began broadcasting on May 6, 1991.

2. Significant Accounting Policies

a) Program acquisition and production

Program acquisition and production costs are expensed as incurred.

b) Fixed assets

Fixed assets are recorded at cost less accumulated depreciation. Depreciation is calculated using the declining balance method as follows:

Office equipment and furniture	30%
Uplink development and network configuration and multiplexing system	30%
Computer hardware	40%
TVs, VCRs, satellite dish and video equipment receivers	40%
Fax machines and audio conferencing unit	50%
Computer software	60%

c) Inventory

Inventory consisting of blank video tapes and decoders is recorded at the lower of cost determined on a first in first out basis, and net realizable value.

d) Leases

Equipment leases are accounted for using the direct-financing lease method. Under this method, the asset is recorded as an investment in the lease. Net investment in leases is comprised of net minimum lease payments less unearned income. Unearned income is taken into income to produce a constant rate of return on the investment in the lease.

e) Government transfers

Government grants are recognized as revenues in the period that the events giving rise to the transfer occur.

SASKATCHEWAN COMMUNICATION NETWORK CORPORATION

Notes to the Financial Statements

For the Years Ended March 31, 1992 and 1991

3. Net Investment in Leases

The corporation, as lessor, has lease agreements with school divisions for a term of five years on telecommunications equipment. The corporation's net investment in leases includes the following:

	1992 $	1991 $
Total lease payments receivable	56,452	41,040
Less: Unearned income	24,102	12,659
	32,350	28,381
Current portion of net investment in leases	10,988	7,487
Net investment in leases	21,362	20,894

4. Fixed Assets

The components of the fixed assets as well as the related accumulated depreciation are as follows:

	1992			1991
	Cost $	Accumulated Depreciation $	Net Book Value $	Net Book Value $
Office equipment and furniture	122,782	65,276	57,506	75,118
Uplink development and network configuration	1,077,073	636,346	440,727	624,019
Computer hardware	188,485	142,637	45,848	74,744
TVs, VCR, and satellite receiver	552,407	366,160	186,247	275,347
Fax machines and conferencing unit	162,739	135,978	26,761	41,945
Computer software	93,760	82,628	11,132	15,194
	2,197,246	1,429,025	768,221	1,106,367

5. Reserve for Commitments

The reserve for commitments was established for existing and future commitments in the process of building the training, cable and data networks and the associated research and development. As the development of the training and cable networks was substantially complete as at March 31, 1992 and there are no present plans to develop the data network, the balance of reserve for commitments has been allocated to operating equity.

SASKATCHEWAN COMMUNICATION NETWORK CORPORATION

Notes to the Financial Statements
For the Years Ended March 31, 1992 and 1991

6. Commitments

a) Productions

At March 31, 1992 the corporation had commitments totalling $253,000 (1991 - $249,000) representing the estimated costs to complete productions in progress.

b) Broadcast and duplication rights

At March 31, 1992 the corporation had commitments totalling $197,000 (1991 - $183,000) for the acquisition of broadcast and duplication rights.

c) Grants to Part III Cable Systems

At March 31, 1992 the corporation had commitments totalling $131,000 (1991 - $172,000) for grants to Part III Cable Systems for the cost of acquiring and installing equipment necessary to carry SCN's signal.

d) Full-time satellite transponder

The corporation has a contract for a full-time KU-Band satellite transponder. The contract cost for 1991-92 was $1,312,000. The contract is renewed annually with periodic increases in cost for inflation.

e) Head end contract

The corporation has a contract for the operation of SCN's master control, tape duplication, packaging and promotional productions and uplinking. The contract cost for 1991-92 was $596,000. The contract extends to December 31, 1994 with yearly increases in cost for inflation.

f) Multiplexer and uplink contracts

The corporation has contracts for a ten year period ending September, 2000 for multiplexer and uplink services with a minimum annual fee of $129,000.

7. Grant - Government of Canada

The Government of Saskatchewan has an agreement with the Government of Canada whereby the Government of Canada will reimburse SCN for 90 percent of the cost of certain eligible expenditures made by SCN during the years 1988 to 1993. The Government of Canada's total grants under this agreement shall not exceed $18,000,000. As at March 31, 1992 grants earned totalled $16,866,000 (1991 - $9,339,000). The cash payments under the agreement are disbursed over the term of the agreement at the discretion of the Government of Canada. For the year ending March 31, 1993, these cash payments will be limited to $4,550,000.

SASKATCHEWAN COMMUNICATION NETWORK CORPORATION

Notes to the Financial Statements
For the Years Ended March 31, 1992 and 1991

8. Depreciation

Included in expenditures for the year is depreciation expense as follows:

	1992 $	1991 $
Administration	57,300	73,586
Network distribution	354,418	524,173
	411,718	597,759

9. Related Party Transactions

Included in these financial statements are income and expense amounts resulting from routine operating transactions conducted at prevailing market prices with various Saskatchewan Crown-controlled departments, agencies and corporations with which SCN is related.

Account balances resulting from these transactions are included in the Balance Sheet and are settled on normal trade terms.

KPMG Peat Marwick Thorne

Chartered Accountants

AUDITORS' REPORT

To the Members of the Legislative Assembly
Province of Saskatchewan

We have examined the balance sheet of Saskatchewan Crop Insurance Corporation as at March 31, 1992 and the statements of operations and deficit and changes in financial position for the year then ended. These financial statements are the responsibility of the Corporation's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Corporation as at March 31, 1992 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

Peat Marwick Thorne

Chartered Accountants

Regina, Canada

August 11, 1992

SASKATCHEWAN CROP INSURANCE CORPORATION

Balance Sheet

March 31, 1992, with comparative figures for 1991

		1992	1991 (restated)
Assets			
Cash	$	–	1,012,048
Inventory		258,009	348,682
Prepaid expenses		209,164	145,868
Short-term investments		3,581,622	5,172,262
Accounts receivable (note 4)		3,358,844	1,315,707
Due from producers		17,224,629	9,716,937
Due from the Minister of Finance		38,256,128	–
Due from the Government of Canada		71,558,275	22,302,892
Due from Crop Reinsurance Fund of Saskatchewan		150,944,442	176,223,484
Fixed assets (note 5)		3,334,129	3,086,479
	$	288,725,242	219,324,359
Liabilities and Deficit			
Liabilities:			
Outstanding cheques less cash in bank	$	10,642,528	–
Accounts payable and accrued liabilities		9,895,966	9,595,353
Indemnities payable		237,804,808	4,297,676
Capital lease obligation (note 6)		4,213,665	4,813,618
Due to Minister of Finance (note 7)		181,401,809	205,357,453
		443,958,776	224,064,100
Deficit		(155,233,534)	(4,739,741)
Commitments and contingencies (note 9)			
	$	288,725,242	219,324,359

See accompanying notes to financial statements.

On behalf of the Board:

______________________________Director

______________________________Director

SASKATCHEWAN CROP INSURANCE CORPORATION

Statement of Operations and Deficit

Year ended March 31, 1992, with comparative figures for 1991

	1992	1991 (restated)
Revenue:		
Gross premiums	$ 261,050,628	121,163,610
Province of Saskatchewan contributions	198,290,185	57,583,426
Government of Canada contributions	403,955,419	55,757,230
	863,296,232	234,504,266
Less premiums ceded:		
Crop Reinsurance Fund of Canada for Saskatchewan	23,751,429	33,454,338
Crop Reinsurance Fund of Saskatchewan	25,279,042	34,550,056
	49,030,471	68,004,394
Net premiums	814,265,761	166,499,872
Interest income	9,464,524	3,096,420
Reinsurance revenue:		
Crop Reinsurance Fund of Saskatchewan	–	15,775,261
	823,730,285	185,371,553
Expenditures:		
Indemnities	968,863,626	184,868,258
Doubtful accounts	1,977,520	503,295
Interest	1,586,283	–
	972,427,429	185,371,553
Loss from insurance operations	(148,697,144)	–
General administration revenue (expenditures) (Schedule 1)	(1,796,649)	1,797,770
Net income (loss)	(150,493,793)	1,797,770
Retained earnings (deficit), beginning of year		
As previously reported	3,702,479	446,120
Prior period adjustments (note 3)	(8,442,220)	(6,983,631)
As restated	(4,739,741)	(6,537,511)
Deficit, end of year	$ (155,233,534)	(4,739,741)

See accompanying notes to financial statements.

SASKATCHEWAN CROP INSURANCE CORPORATION

Statement of Changes in Financial Position

Year ended March 31, 1992, with comparative figures for 1991

	1992	1991 (restated)
Cash provided by (used in):		
Operations:		
Net income (loss)	$ (150,493,793)	1,797,770
Item not involving cash:		
Depreciation	866,275	672,760
Change in non-cash operating working capital:		
Decrease (increase) in inventory	90,673	(221,229)
Increase in prepaid expenses	(63,296)	(23,934)
Increase in accounts receivable	(2,043,137)	(1,067,529)
Increase in due from producers	(7,507,692)	(5,917,302)
Increase in due from Minister of Finance	(38,256,128)	–
Increase in due from Government of Canada	(49,255,383)	7,643,719
Decrease in due from Crop Reinsurance Fund of Saskatchewan	25,279,042	19,505,273
Increase in accounts payable and accrued liabilities	300,613	808,559
(Decrease) increase in indemnities payable	233,507,132	(4,395,869)
Decrease in due from Crop Reinsurance Fund of Canada for Saskatchewan	–	404,702,164
	12,424,306	423,504,382
Financing:		
Decrease in due to Minister of Finance	(23,955,644)	(371,424,552)
Proceeds from capital lease obligations	–	2,534,966
Repayment of capital lease obligations	(599,953)	(21,063)
	(24,555,597)	(368,910,649)
Investments:		
Purchase of fixed assets	(1,113,925)	(1,322,954)
Increase (decrease) in cash	(13,245,216)	53,270,779
Cash (outstanding cheques less cash in bank) and short-term investments, beginning of year	6,184,310	(47,086,469)
Cash (outstanding cheques less cash in bank) and short-term investments, end of year	$ (7,060,906)	6,184,310
Represented by:		
Cash (outstanding cheques less cash in bank)	$ (10,642,528)	1,012,048
Short-term investments	3,581,622	5,172,262
	$ (7,060,906)	6,184,310

See accompanying notes to financial statements.

SASKATCHEWAN CROP INSURANCE CORPORATION

Notes to Financial Statements

March 31, 1992

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1. **Status of corporation:**

The Saskatchewan Crop Insurance Corporation operates under the authority of the Crop Insurance Act and the Agricultural Safety Net Act.

Under the provisions of these Acts, the Corporation's general purpose is to:

- provide reasonably priced crop insurance to Saskatchewan farmers against yield losses resulting from various natural disasters.
- provide gross revenue protection to Saskatchewan farmers against price fluctuations.

2. **Significant accounting policies:**

Cost sharing (Crop Insurance Fund):

A. Contributions:

Under the terms of the Canada/Saskatchewan Crop Insurance Agreement, the Government of Canada is required to reimburse the Province for its share of the contributions the Province has made to the Saskatchewan Crop Insurance Fund in accordance with the terms of The Crop Insurance Act (Canada).

Section 11(4) of The Crop Insurance Act (Saskatchewan) provides that the Minister of Finance of the Province of Saskatchewan may pay out of the Consolidated Fund into the Saskatchewan Crop Insurance Fund in each fiscal year contributions not exceeding the total of the amounts that insured persons have paid as premiums in respect of contracts of insurance in that fiscal year. Premiums paid for the purposes of this calculation are net of discounts and exclude interest, surcharges and penalties.

SASKATCHEWAN CROP INSURANCE CORPORATION

Notes to Financial Statements

March 31, 1992

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2. **Significant accounting policies (continued):**

B. Reinsurance Funds:

The Canada/Saskatchewan Crop Insurance Agreement between the Governments of Saskatchewan and Canada provides for two reinsurance funds.

(i) The Crop Reinsurance Fund of Saskatchewan - to be administered by the Government of Saskatchewan, and

(ii) The Crop Reinsurance Fund of Canada for Saskatchewan - to be administered by the Government of Canada.

To the extent that payments are required out of the Reinsurance Funds, the Government of Saskatchewan or the Crop Reinsurance Fund of Saskatchewan will be responsible firstly for an amount not exceeding 2-1/2% of the total liability under policies in force in the insurance year. The balance of indemnities to be paid are shared 75% by Canada and 25% by Saskatchewan out of the respective Reinsurance Funds.

Cost sharing (Revenue Insurance Fund):

Under the terms of the Gross Revenue Insurance Plan Agreement, premiums for the 1991 - 92 crop year for revenue protection will be cost shared 22 1/2% by the Province of Saskatchewan, 25% by the producer and 52 1/2% by the Government of Canada. In subsequent years, the premiums will be cost shared 25% by the Province of Saskatchewan, 33 1/3% by the producer and 41 2/3% by the Government of Canada.

Any shortfall in the revenue insurance fund will be funded by advances from the Government of Canada and the Province. The Government of Canada will advance 65% of the shortfall at interest rates established by the federal Minister of Finance. The balance will be funded by the Province at interest rates established by the provincial Minister of Finance.

SASKATCHEWAN CROP INSURANCE CORPORATION

Notes to Financial Statements

March 31, 1992

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2. **Significant accounting policies (continued):**

Fixed assets:

Depreciation is provided on a straight-line basis over the estimated useful lives of the assets, at the following annual rates:

Business machines and equipment	20%
Computer equipment and software under capital lease	20%

Indemnities payable:

The provision for Crop Insurance indemnities payable includes the cost of indemnities reported and processed but not paid and an estimate, based on the average loss for crops suffering the same type of damage, for those indemnities that had been reported but not processed at year-end. The amount of the estimate for the current year is $108,042 (1991 - $145,791).

The provision for Gross Revenue Insurance indemnities payable represents an estimate of the final payment remaining with respect to the 1991-92 crop year. The estimate is based on reported production from producers, prices in effect on March 31, 1992 and results of interim payments to March 31, 1992.

Inventory:

Inventory represents office supplies on hand at the end of the year which are valued at cost. The Corporation has adopted the first in, first out method of cost determination for valuation purposes.

Segmented information:

Revenues and expenses directly attributed to each segment of the Corporations activities are reflected in the results of operation of each segment. (see note 11)

Short-term investments:

Short-term investments are recorded at cost which approximates market value.

SASKATCHEWAN CROP INSURANCE CORPORATION

Notes to Financial Statements

March 31, 1992

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3. Prior period adjustments:

The Corporation charged insurance fund operations with interest paid on monies advanced from the Province of Saskatchewan in the prior year. The interest expense should have been charged to the administration fund. The correction has been applied retroactively and has decreased the amount due from the Crop Reinsurance Fund of Saskatchewan and retained earnings as March 31, 1991 by $1,458,589 and has decreased reinsurance revenue - Crop Reinsurance Fund of Saskatchewan and reduced net income for the year ended March 31, 1991 by $1,458,589.

Additionally, as a result of an audit of the 1990 - 91 Crop Insurance Program by the Government of Canada, contributions by them to the Crop Insurance Fund and the corresponding re-insurance premiums have been adjusted. The effects of the adjustment have been applied retroactively and for the year ended March 31, 1991, has decreased Government of Canada contributions - Crop Insurance by $1,826,196, decreased premiums ceded - Crop Reinsurance Fund of Canada for Saskatchewan by $1,095,718 and increased reinsurance revenue - Crop Reinsurance Fund of Saskatchewan by $730,478. As well, due from Crop Reinsurance Fund of Saskatchewan has increased by $730,478 and accounts receivable have decreased by $730,478 as at March 31, 1991.

Finally, as a result of an audit of the 1988-89 Crop Insurance Program by the Government of Canada, contributions by them to the Crop Insurance Fund and the corresponding re-insurance premiums have been adjusted. The adjustments have been applied retroactively and has decreased retained earnings at March 31, 1990 by $6,983,631 and increased accounts payable at March 31, 1991 by $6,983,631.

4. Accounts receivable:

		1992	1991 (restated)
General administration	$	85,342	211,186
Accrued interest receivable		2,140,248	3,310
Agent computer loan receivable		1,133,254	1,101,211
	$	3,358,844	1,315,707

SASKATCHEWAN CROP INSURANCE CORPORATION

Notes to Financial Statements

March 31, 1992

5. Fixed assets, at cost less accumulated depreciation:

	1992			1991
	Cost	Accumulated Depreciation	Net Book Value	Net Book Value
Business machines and equipment	$ 1,062,500	778,293	284,207	168,802
Computer equipment under capital lease	4,489,660	1,439,738	3,049,922	2,917,677
	$ 5,552,160	2,218,031	3,334,129	3,086,479

6. Capital lease obligation:

The future minimum lease payments (net of applicable taxes) under capital leases are as follows:

1993	$ 1,215,063
1994	1,469,720
1995	1,517,720
1996	935,975
1997	113,935
	5,252,413
Less: amounts representing interest, at rates varying from 11.0% to 13.25%	(1,038,748)
Obligations under capital lease	$ 4,213,665

SASKATCHEWAN CROP INSURANCE CORPORATION

Notes to Financial Statements

March 31, 1992

7. Due to Minister of Finance:

	1992	1991
The amount due the Minister of Finance is subject to interest [illegible] determined by the Province of Saskatchewan based upon the Province's short-term borrowing rate, and is paid by way of an appropriation for financing costs from the Province.	$ 181,401,809	198,563,092
Due to Minister of Finance under the Federal Provincial Crop Insurance Agreement	–	6,794,361
	$ 181,401,809	205,357,453

8. Related party transactions:

Included in these financial statements are expense amounts resulting from routine operating transactions conducted at prevailing market prices with various Saskatchewan Crown controlled departments, agencies and corporations with which the Corporation is related.

Account balances resulting from these transactions are included in the balance sheet and are settled on normal trade terms.

9. Commitments and contingencies:

Commitments:

The Corporation is committed to several leases for office space with annual rental payments of $562,000.

Contingencies:

Various legal actions for additional indemnity payments have been commenced against the Corporation which the Corporation is actively defending. While the outcome of these claims cannot be determined, management is of the opinion that the outcome of these actions will not have a material impact on the Corporation's financial position.

SASKATCHEWAN CROP INSURANCE CORPORATION

Notes to Financial Statements

March 31, 1992

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10. Subsequent event:

Subsequent to March 31, 1992, actions have been brought against the Government of Saskatchewan and the corporation arising out of changes made to the 1992 Gross Revenue Insurance Program (GRIP). The lawsuits allege that contracts for revenue insurance were breached by the Corporation as the Corporation failed to provide the proper notification of changes to the program. If the actions are successful, the 1992 GRIP Program may be ruled illegal resulting in reinstatement of the 1991 GRIP Program, or producers may be given an option to enroll under either program.

The Corporation has filed defences to all these GRIP related actions. However, the resolution of the claims may depend on legislation being introduced by the Government of Saskatchewan regarding the 1992 GRIP Program.

Given the nature of the claims, it is extremely difficult to estimate any amounts payable by the corporation that may result from these actions. As the changes relate to the GRIP Program applicable to the March 31, 1993 year end of the Corporation, any amounts payable by the Corporation will be accounted for in future years.

SASKATCHEWAN CROP INSURANCE CORPORATION
Notes to Financial Statements

March 31, 1992

11. Segmented Information:

	Crop Insurance		Gross Revenue Insurance		Corporate		Total	
	1992	1991	1992	1991	1992	1991	1992	1991
Revenue:								
Gross premiums	$ 82,406,585	121,163,610	178,644,043	–	–	–	261,050,628	121,163,610
Province of Saskatchewan contributions	42,131,737	57,583,426	156,158,448	–	–	–	198,290,185	57,583,426
Government of Canada contributions	39,585,715	55,757,230	364,369,704	–	–	–	403,955,419	55,757,230
	164,124,037	234,504,266	699,172,195	–	–	–	863,296,232	234,504,266
Less premiums ceded:								
Crop Reinsurance Fund of Canada for Saskatchewan	23,751,429	33,454,338	–	–	–	–	23,751,429	33,454,338
Crop Reinsurance Fund of Saskatchewan	25,279,042	34,550,056	–	–	–	–	25,279,042	34,550,056
	49,030,471	68,004,394	–	–	–	–	49,030,471	68,004,394
Net premiums	115,093,566	166,499,872	699,172,195	–	–	–	814,265,761	166,499,872
Other income:								
Interest	3,250,922	3,096,420	6,213,602	–	–	–	9,464,524	3,096,420
Reinsurance revenue	–	15,775,261	–	–	–	–	–	15,775,261
	118,344,488	185,371,553	705,385,797		–	–	823,730,285	185,371,553
Expenditures:								
Indemnities	72,688,150	184,868,258	896,175,476	–	–	–	968,863,626	184,868,258
Doubtful accounts	834,304	503,295	1,143,216	–	–	–	1,977,520	503,295
Interest	–	–	1,586,283	–	–	–	1,586,283	–
	73,522,454	185,371,553	898,904,975	–	–	–	972,427,429	185,371,553
Income (loss) from insurance operations	44,822,034	–	(193,519,178)	–	–	–	(148,697,144)	–
General administration (Schedule 1)	–	–	–	–	(1,796,649)	1,797,770	(1,796,649)	1,797,770
Net income (loss)	44,822,034	–	(193,519,178)	–	(1,796,649)	1,797,770	(150,493,793)	1,797,770
Retained earnings (deficit), beginning of year:								
As previously reported	(300,000)	(300,000)	–	–	4,002,479	746,120	3,702,479	446,120
Prior period adjustments	(6,983,631)	(6,983,631)	–	–	(1,458,589)	–	(8,442,220)	(6,983,631)
As restated	(7,283,631)	(7,283,631)	–	–	2,543,890	746,120	(4,739,741)	(6,537,511)
Retained earnings (deficit), end of year	$ 37,538,403	(7,283,631)	(193,519,178)	–	747,241	2,543,890	(155,233,534)	(4,739,741)

SASKATCHEWAN CROP INSURANCE CORPORATION

Notes to Financial Statements

March 31, 1992

11. Segmented Information (continued):

	Crop Insurance		Gross Revenue Insurance		Corporate		Total	
	1992	1991	1992	1991	1992	1991	1992	1991
Assets								
Cash	$ 42,156,794	1,960,525	–	–	–	–	42,156,794	1,960,525
Inventory	–	–	–	–	258,009	348,682	258,009	348,682
Prepaid expenses	–	–	–	–	209,164	145,868	209,164	145,868
Short-term investments	–	–	–	–	3,581,622	5,172,262	3,581,622	5,172,262
Accounts receivable	363,135	3,310	1,777,113	–	1,218,596	1,312,397	3,358,844	1,315,707
Due from producers	6,935,684	9,716,937	10,288,945	–	–	–	17,224,629	9,716,937
Due from Minister of Finance	11,968,487	–	26,287,641	–	–	–	38,256,128	–
Due from Government of Canada	15,834,286	22,302,892	55,723,989	–	–	–	71,558,275	22,302,892
Due from Crop Reinsurance Fund of Saskatchewan	150,944,442	176,223,484	–	–	–	–	150,944,442	176,223,484
Fixed assets	–	–	–	–	3,334,129	3,086,479	3,334,129	3,086,479
	$ 228,202,828	210,207,148	94,077,688	–	8,601,520	10,065,688	330,882,036	220,272,836
Liabilities and Deficit								
Outstanding cheques less cash in bank	$ –	–	52,270,468	–	528,854	948,477	52,799,322	948,477
Accounts payable	6,784,206	7,835,650	–	–	3,111,760	1,759,703	9,895,966	9,595,353
Indemnities payable	2,478,410	4,297,676	235,326,398	–	–	–	237,804,808	4,297,676
Capital lease obligation	–	–	–	–	4,213,665	4,813,618	4,213,665	4,813,618
Due to Minister of Finance	181,401,809	205,357,453	–	–	–	–	181,401,809	205,357,453
	190,664,425	217,490,779	287,596,866	–	7,854,279	7,521,798	486,115,570	225,012,577
Retained earnings (deficit)	37,538,403	(7,283,631)	(193,519,178)	–	747,241	2,543,890	(155,233,534)	(4,739,741)
	$ 228,202,828	210,207,148	94,077,688	–	8,601,520	10,065,688	330,882,036	220,272,836

SASKATCHEWAN CROP INSURANCE CORPORATION

Schedule 1 - General Administration Revenue (Expenditures)

Year ended March 31, 1992, with comparative figures for 1991

	1992	1991 (restated)
Revenue:		
Province of Saskatchewan - net operating grant	$ 31,201,000	25,841,800
Province of Saskatchewan - financing grant (note 7)	15,048,005	36,578,000
Assignment surcharges	223,300	111,150
Interest on investments	368,291	552,297
Adjusting waterfowl, wildlife and lure crops	–	95,241
Miscellaneous	34,269	160,919
	46,874,865	63,339,407
Expenditures:		
Agent commissions	9,936,487	7,306,120
Advertising	434,437	503,829
Board of directors meetings	89,862	102,818
Computer and analyst services	2,467,517	759,774
Depreciation	866,275	672,760
Employee benefits	1,297,053	987,674
Equipment rental	128,454	98,729
Freight and messenger services	32,242	26,215
Inspection fees	164,017	8,366
Interest expense under capital lease obligation	412,909	403,319
Interest expense to Minister of Finance (note 7)	15,323,752	38,036,589
Miscellaneous	382,445	–
Office rental	661,330	530,969
Office supplies	259,550	148,179
Postage	309,516	245,288
Printing and duplicating	239,837	309,402
Professional fees	575,339	345,464
Repairs and other services	28,146	48,971
Salaries	11,779,592	8,190,674
Telephone	469,486	432,125
Travel and sustenance	2,544,001	2,159,372
Wildlife compensation	269,267	–
	48,671,514	61,316,637
Transfer to Waterfowl Crop Damage Compensation Program	–	225,000
	48,671,514	61,541,637
General administration revenue (expenditures)	$ (1,796,649)	1,797,770

See accompanying notes to financial statements.

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the balance sheet of the Saskatchewan Gaming Commission as at March 31, 1992 and the statements of operations and equity in fixed assets for the year then ended. These financial statements are the responsibility of the Commission's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Saskatchewan Gaming Commission as at March 31, 1992 and the results of its operations and the changes in its financial position for the year then ended in accordance with accounting principles disclosed in Note 1 to the financial statements.

W.K. Strelioff

Regina, Saskatchewan	W. K. Strelioff, C.A.
June 17, 1992	Provincial Auditor

Statement 1

SASKATCHEWAN GAMING COMMISSION

BALANCE SHEET

as at March 31

	1992	1991
ASSETS		
Current assets:		
Due from Consolidated Fund	$ 254,637	$ 522,965
Accounts receivable (Note 2)	483,710	---
Fixed assets:		
Office equipment and furniture	180,586	34,692
	$ 918,933	$ 557,657
LIABILITIES AND EQUITY		
Liabilities:		
Accounts payable (Note 2)	$ 55,357	$ ---
Equity:		
Accumulated surplus (Statement 2)	682,990	522,965
Equity in fixed assets (Statement 3)	180,586	34,692
	$ 918,933	$ 557,657

(See accompanying notes)

Statement 2

SASKATCHEWAN GAMING COMMISSION

STATEMENT OF OPERATIONS

For the Year Ended March 31

		1992	1991 (Note 2)
Revenue:			
License fees (Note 2)		$5,309,346	$4,004,213
Operating grant - Department of Finance		---	2,170,000
		5,309,346	6,174,213
Expenditure:			
Wages & benefits		1,588,708	1,312,348
Rent		173,211	125,925
Professional fees		111,854	144,402
Board expenses & honoraria		79,798	86,096
Telephone		59,398	56,805
Central Vehicle Agency		48,372	39,413
Printing, stationary, supplies		46,582	38,418
Travel		35,576	53,914
Postage		30,944	30,752
Rent of office equipment		28,865	160,051
Maintenance		20,814	7,567
Equipment		13,023	18,417
Advertising		7,276	1,890
Total expenditures (Note 2)		2,244,421	2,075,998
Net income (Note 2)		3,064,925	4,098,215
Accumulated surplus, as previously stated	522,965		91,760
Retroactive adjustment (Note 2)	173,897	696,862	---
Accumulated surplus as restated		3,761,787	4,189,975
Payments to Minister of Finance (Note 4)		3,078,797	3,667,010
Accumulated surplus, end of year (Statement 1)		$ 682,990	$ 522,965

(See accompanying notes)

Statement 3

SASKATCHEWAN GAMING COMMISSION

STATEMENT OF EQUITY IN FIXED ASSETS

For the Year Ended March 31

		1992	1991
Equity in fixed assets:			
Balance, beginning of year		$ 34,692	$ 24,675
Plus fixed asset additions:			
Purchases in the year	13,023		10,017
Ownership transfer from SPMC to Gaming Commission (Note 7)	132,935	145,958	
Total fixed asset additions		180,650	34,692
Less: Disposal of used equipment		64	---
Equity in fixed assets, end of year (Statement 1)		$ 180,586	$ 34,692

(See accompanying notes)

SASKATCHEWAN GAMING COMMISSION

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended March 31, 1992

1. Significant Accounting Policies

a) Basis of Accounting

These financial statements are prepared using the accrual basis of accounting.

b) Fixed Assets

The fixed assets, which are comprised of office equipment and furniture, are charged to expense in the year of acquisition. For accountability purposes these are recorded on the balance sheet both as an asset and as equity in fixed assets. In addition, depreciation is not provided for in the accounts. On disposal, the fixed asset is removed from the balance sheet and equity in fixed assets and the proceeds on disposal are recorded as other revenue.

c) Revenue

Pursuant to The Saskatchewan Gaming Regulations, the Commission charges an application fee and a fee based on revenue generated and/or value of prizes awarded by licensees (self assessed fee).

The license application fees are recognized as revenue when licenses are issued.

The self assessed fee is based on quarterly statements submitted by the licensee. This fee is recognized when quarterly statements are received by the Commission. At year end, the Commission estimates self assessed fees due from licensees based on its past experience.

For financial statement purposes all fees are grouped and referred to as license fees.

2. Change in Accounting Policy

In prior years, the Commission's financial statements were prepared using the modified cash basis of accounting. During the year the Commission adopted the accrual basis of accounting. This policy has been applied retroactively. However, necessary financial data to determine the effect of the change in accounting policy with respect to the specific prior periods is not reasonably determinable. Accordingly, the retroactive effect of this change in accounting policy is accounted for as a cumulative adjustment to 1992 opening accumulated surplus.

The impact of this change for 1992 is as follows:

Increase in accounts receivable and license fee	$ 483,710
Increase in accounts payable and total expenditure	$ 55,357
Increase in net income	$ 428,353

3. **Formation and Commencement of Operations**

Effective April 1, 1989 the Saskatchewan Gaming Commission was established as a Crown Corporation by Order-In-Council under the authority of the Crown Corporations Act, 1978.

The Saskatchewan Gaming Commission continued pursuant to the Saskatchewan Gaming Commission Act which was assented on August 25, 1989 and was subsequently proclaimed on July 3, 1990.

The Commission is responsible for licensing charitable and religious organizations to conduct and manage bingos, casinos, raffles and nevada break open ticket sales under the authority of section 207 of the Criminal Code and The Saskatchewan Gaming Commission Act. The Commission is also responsible to regulate operations through the registration of all event suppliers and gaming employees.

4. **Payments to Minister of Finance**

Payments to the Minister of Finance for the Consolidated Fund are at the direction of the Treasury Board pursuant to Section 26 of the Saskatchewan Gaming Commission Act.

5. **Related Parties**

Included in these financial statements are expenses resulting from routine operating transactions conducted at prevailing market prices with various Saskatchewan crown controlled departments, agencies and corporations with which the Commission is related.

Account balances resulting from these transactions are included in the balance sheet and are settled on normal trade terms. Other amounts due to (from) related parties and the terms of settlement are described separately in the financial statements and the notes thereto.

6. **Due from Consolidated Fund**

The Commission does not operate its own bank account. All receipts and disbursements flow through the Consolidated Fund Bank Account. The amounts due from the Consolidated Fund represent monies in the Consolidated Fund which are held on behalf of the Commission. The Commission does not receive any interest on the amounts deposited with the Consolidated Fund.

7. Computer Equipment

In prior years the Commission made payments totalling $185,036 to Saskatchewan Property Management Corporation (SPMC) for rental of computer equipment. The Commission expensed these payments to SPMC in the years these payments were made. During the current year SPMC transferred ownership of this equipment, valued at $132,935, to the Commission at no cost. For accountability purposes, the Commission has recorded these assets on the balance sheet at lower of market value and book value of SPMC with an equivalent increase in Equity in Fixed Assets.

Deloitte & Touche

AUDITORS' REPORT

To the Shareholders
Saskatchewan Government Growth Fund Ltd.

We have audited the statement of financial position of Saskatchewan Government Growth Fund Ltd. as at December 31, 1991, and the statements of income, retained earnings, and changes in financial position for the year then ended. These financial statements are the responsibility of the corporation's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the corporation as at December 31, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

Deloitte + Touche

Chartered Accountants

March 2, 1992
Regina, Saskatchewan

SASKATCHEWAN GOVERNMENT GROWTH FUND LTD.
(Incorporated under the Business Corporations Act - Saskatchewan)
STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 1991

ASSETS

	1991	1990
Cash and short-term deposits	$10,106,565	$11,005,582
Accounts receivable and accrued interest on short-term deposits	108,320	93,069
Commissions paid in advance	744,375	852,150
Cash and short-term deposits held in escrow (Note 3)	3,203,831	2,687,011
Loans (Note 4)	19,478,254	15,108,651
	$33,641,345	$29,746,463

LIABILITIES AND SHAREHOLDERS' EQUITY

	1991	1990
Accounts payable and accrued liabilities	$ 345,112	$ 163,473
Commissions payable	100,125	81,750
Accrued interest payable on subscriptions	1,289,984	951,666
Preferred share subscription deposits (Note 5)	2,962,019	24,082,000
Dividends payable on preferred shares	450,937	65,210
	5,148,177	25,344,099
Shareholders' Equity		
Capital stock (Note 6)	25,160,281	2,390,261
Retained earnings	3,332,887	2,012,103
	28,493,168	4,402,364
	$33,641,345	$29,746,463

Approved on behalf of the Board:

................................Director

................................Director

See accompanying notes to financial statements

SASKATCHEWAN GOVERNMENT GROWTH FUND LTD.

STATEMENT OF RETAINED EARNINGS
FOR THE YEAR ENDED DECEMBER 31, 1991

	1991	1990
Retained earnings, beginning of year	$2,012,103	$ 503,495
Net income for the year	1,706,510	1,573,818
Dividends on preferred shares	(385,726)	(65,210)
Retained earnings, end of year	$3,332,887	$2,012,103

See accompanying notes to financial statements

SASKATCHEWAN GOVERNMENT GROWTH FUND LTD.

STATEMENT OF INCOME
FOR THE YEAR ENDED DECEMBER 31, 1991

	1991	1990
Revenue		
Interest - loans	$1,351,726	$ 174,969
Interest - cash and short-term deposits	1,324,709	2,748,530
Other income	157,967	22,000
	2,834,402	2,945,499
Expenses		
Interest	738,572	1,030,463
Management fee	298,576	9,800
Legal and professional	69,920	66,178
Administration	20,824	15,780
Financing fee	--	249,460
	1,127,892	1,371,681
Net income for the year	$1,706,510	$1,573,818

See accompanying notes to financial statements

SASKATCHEWAN GOVERNMENT GROWTH FUND LTD.

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED DECEMBER 31, 1991

	1991	1990
Operating activities		
Net income	$ 1,706,510	$ 1,573,818
Net changes in non-cash balances relating to operations		
Accounts receivable and accrued interest on short-term deposits	(107,189)	127,525
Accounts payable and accrued liabilities	181,639	108,657
Accrued interest payable on subscriptions	338,318	684,756
	2,119,278	2,494,756
Loans		
Disbursements	(4,551,398)	(15,091,715)
Repayments	273,734	22,222
Cash used in operating activities	(2,158,386)	(12,574,737)
Financing activities		
Proceeds from common share issuance	20	10
Proceeds from preferred share subscriptions	2,549,269	8,960,015
Sales commissions	(773,100)	(1,008,150)
Cash provided by financing activities	1,776,189	7,951,875
Decrease in cash during year	(382,197)	(4,622,862)
Cash position, beginning of year	13,692,593	18,315,455
Cash position, end of year	$13,310,396	$13,692,593
Cash position, end of year consists of:		
Cash and short-term deposits	$10,106,565	$11,005,582
Cash and short-term deposits held in escrow	3,203,831	2,687,011
	$13,310,396	$13,692,593

See accompanying notes to financial statements

SASKATCHEWAN GOVERNMENT GROWTH FUND LTD.

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1991

1. Status of the Corporation

Saskatchewan Government Growth Fund Ltd. (SGGF) was incorporated in January 1989 under the Saskatchewan Business Corporations Act and has been accepted as a government administered venture capital fund under the Federal Government's Immigrant Investor Program. Under this program, SGGF was established to raise $100,000,000 through three offerings of preferred shares in the capital stock of the fund. As marketing of the first offering has been completed, SGGF has received approval to issue two additional confidential offering memoranda. These offerings each consist of a minimum of 24 and a maximum of 233 units, with each unit representing 150,000 four percent preferred shares at $1 per share.

Under the terms of the confidential offering memoranda, SGGF is required to invest in loans to Saskatchewan-based businesses.

Upon winding up of the Fund, pursuant to the Articles of Incorporation of SGGF, any assets remaining after redemption or retraction of preferred shares will be distributed to a charity or charities recognized under the Canadian Income Tax Act.

2. Significant accounting policies

Commissions paid in advance

According to the terms of a marketing agreement entered into by SGGF, a commission is legally payable to the independent marketing agent selling the unit upon the issuance of the investor's immigrant visa. An agreement was reached between the corporation and the marketing agent to pay certain commission amounts prior to investor visa issuance. These payments have been recorded as commissions paid in advance. When the commission becomes legally payable upon the issuance of the investor's visa, the amounts paid are removed from commissions paid in advance.

Accrued interest payable

SGGF accrues interest on its preferred share subscription deposits from the date of deposit to the date of the preferred share. Investors under the first offering receive interest at a rate of four percent, while investors under the second and third offering receive interest at a rate equal to the escrow agent's prime lending rate less three percent.

Accrued dividends payable

SGGF accrues dividends on its preferred shares at an annual rate of four percent from the date of the preferred share.

Allowance for doubtful accounts

Accounts are reviewed on a regular basis. Where a potential loss is identified, the exposure is compared to the estimated value of the security and, if appropriate, a provision established. Interest revenue is not accrued for accounting purposes on loans where a write-off is anticipated. To date no provision for losses has been deemed necessary.

3. Cash and short-term deposits held in escrow

Under the terms of the confidential offering memoranda, a portion of the preferred share subscription deposits is held in escrow to meet minimum offering and holdback requirements, in accordance with Employment and Immigration Canada program guidelines.

Those investors whose application for a visa is rejected are entitled to the return of their subscription amounts plus any accumulated and unpaid interest or dividends calculated to the date of repayment.

4. Loans

	1991	1990
Loan principal receivable	$19,347,158	$15,069,493
Interest accrued	118,828	27,102
Loan costs receivable	12,268	12,056
	$ 19,478,254	$15,108,651

Included above is a loan in the amount of $12,143,794 (1990 - $11,212,700) which Saskatchewan Economic Development Corporation (SEDCO) has agreed to purchase in August, 1994 at fair market value as determined at that time. Loan principal receivable includes $1,067,000 (1990 - $136,000) of interest which has been capitalized on this loan in accordance with the loan agreement.

5. Preferred share subscription deposits

Preferred share subscription deposits as at December 31:

	1991	1990
Preferred share subscription deposits - preferred share not yet issued	$ 1,655,519	$22,151,500
Preferred share subscription deposits - share issuance costs	1,306,500	1,930,500
	$ 2,962,019	$24,082,000

As at December 31, 1991, $29,259,269 (1990 - $26,710,000) preferred share subscription deposits had been received by SGGF. Upon preferred share issuance, preferred share subscription deposits net of share issuance costs are reclassified to capital. To date, 183 investors (1990 - 17) accounting for $25,160,250 (1990 - $2,390,250) in deposits, net of share issuance costs, have received preferred shares. Share issuance costs, representing commissions paid or payable on units, are removed upon investor visa issuance. Share issuance costs on investors who had received their visa by December 31, 1991 amounted to $1,137,000 (1990 - $237,750).

6. Share capital

The authorized share capital of the corporation as at December 31 is:

Common shares - unlimited number of voting common shares. Holders of the common shares are not entitled to receive dividends.

Preferred shares - unlimited number of four percent, cumulative, redeemable, retractable preferred shares. The preferred share units are redeemable at the option of the holder after a three year ownership period for $112,500 plus unpaid dividends subject to the provisions of the Saskatchewan Business Corporations Act. The preferred shares are both redeemable and retractable after a five year ownership period for $150,000 plus unpaid dividends.

The share capital issued at December 31 is:

	1991	1990
900,000,100 common (1990 - 324,000,100 shares)	$ 31	$ 11
27,450,000 preferred (1990 - 2,550,000 shares)	25,160,250	2,390,250
	$25,160,281	$ 2,390,261

All common shares are held by the Saskatchewan Government Growth Fund Management Corporation.

During the year, 24,900,000 preferred shares were issued to investors. Share issuance costs in the amount of $2,289,750 have been deducted from preferred share capital since inception.

7. Other income

Included in other income is $137,391 (1990 - nil) which resulted from negotiations, between the corporation and the marketing agent, to limit interest payable on commissions previously recorded.

8. Income taxes

Greater than ninety percent of the corporation's shares are owned by a Provincially owned Crown Corporation. Accordingly the corporation is income tax exempt.

9. Commitments

The total amount of loans approved but not yet disbursed is $2,100,681.

10. Related party transactions

Included in these financial statements are income and expense amounts resulting from routine operating transactions conducted at prevailing market prices with various Saskatchewan controlled departments, agencies and corporations with which the corporation is related. Account balances resulting from these transactions are included in the Statement of Financial Position and are settled on normal trade terms.

Under the terms of a ten year Management Agreement between SGGF (the "Fund") and SGGF Management Corporation (the "Manager") the Manager administers the assets of the Fund. The contract stipulates the maximum fee chargeable by the Manager to be three per cent of the net book value of the assets of the Fund. The Manager, in turn, engages SEDCO to provide substantially all of the management services which the Manager is required to make available to the Fund. Total fees paid or payable to SEDCO during the year amount to $298,576 (1990 - $9,800).

During 1990, a financing fee in the amount of $249,460 was paid to SEDCO for acting in the capacity of an agent for the Fund by providing short term financing for a SGGF loan. The loan was subsequently bought back by the Fund when sufficient funds were available. The Fund subsidized the difference between SEDCO's published interest rate at the time and the actual loan interest rate.

11. Comparative figures

Certain comparative figures have been reclassified to conform with current financial statement presentation.

Deloitte &
Touche

AUDITORS' REPORT

To the Members of the
Legislative Assembly
Province of Saskatchewan

We have audited the consolidated statement of financial position of Saskatchewan Government Growth Fund Management Corporation as at December 31, 1991, and the consolidated statements of income, retained earnings, and changes in financial position for the year then ended. These financial statements are the responsibility of the corporation's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these consolidated financial statements present fairly, in all material respects, the financial position of the corporation as at December 31, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

Deloitte & Touche

Chartered Accountants

March 2, 1992
Regina, Saskatchewan

SASKATCHEWAN GOVERNMENT GROWTH FUND MANAGEMENT CORPORATION

CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 1991

ASSETS

	1991	1990
Cash and short-term deposits	$10,106,565	$11,005,582
Accounts receivable and accrued interest on short-term deposits	108,320	93,069
Commissions paid in advance	744,375	852,150
Cash and short-term deposits held in escrow (Note 3)	3,203,831	2,687,011
Loans (Note 4)	19,478,254	15,108,651
	$33,641,345	$29,746,463

LIABILITIES AND SHAREHOLDERS' EQUITY

	1991	1990
Accounts payable and accrued liabilities	$ 345,112	$ 163,473
Commissions payable	100,125	81,750
Accrued interest payable on subscriptions	1,289,984	951,666
Preferred share subscription deposits (Note 5)	2,962,019	24,082,000
Dividends payable on preferred shares	450,937	65,210
	5,148,177	25,344,099

Shareholders' Equity

	1991	1990
Equity advances (Note 6)	31	11
Capital stock (Note 6)	25,160,250	2,390,250
Retained earnings	3,332,887	2,012,103
	28,493,168	4,402,364
	$33,641,345	$29,746,463

Approved on behalf of the Board:

..................Chairman

See accompanying notes to financial statements

SASKATCHEWAN GOVERNMENT GROWTH FUND MANAGEMENT CORPORATION

CONSOLIDATED STATEMENT OF RETAINED EARNINGS
FOR THE YEAR ENDED DECEMBER 31, 1991

	1991	1990
Retained earnings, beginning of year	$2,012,103	$ 503,495
Net income for the year	1,706,510	1,573,818
Dividends on preferred shares	(385,726)	(65,210)
Retained earnings, end of year	$3,332,887	$2,012,103

See accompanying notes to financial statements

SASKATCHEWAN GOVERNMENT GROWTH FUND MANAGEMENT CORPORATION

CONSOLIDATED STATEMENT OF INCOME
FOR THE YEAR ENDED DECEMBER 31, 1991

	1991	1990
Revenue		
Interest - loans	$1,351,726	$ 174,969
Interest - cash and short-term deposits	1,324,709	2,748,530
Other income	157,967	22,000
	2,834,402	2,945,499
Expenses		
Interest	738,572	1,030,463
Management fee	298,576	9,800
Legal and professional	69,920	66,178
Administration	20,824	15,780
Financing fee	--	249,460
	1,127,892	1,371,681
Net income for the year	$1,706,510	$1,573,818

See accompanying notes to financial statements

SASKATCHEWAN GOVERNMENT GROWTH FUND MANAGEMENT CORPORATION

CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED DECEMBER 31, 1991

	1991	1990
Operating activities		
Net income	$ 1,706,510	$ 1,573,818
Net changes in non-cash balances relating to operations		
Accounts receivable and accrued interest on short-term deposits	(107,189)	127,525
Accounts payable and accrued liabilities	181,639	108,657
Accrued interest payable on subscriptions	338,318	684,756
	2,119,278	2,494,756
Loans		
Disbursements	(4,551,398)	(15,091,715)
Repayments	273,734	22,222
Cash used in operating activities	(2,158,386)	(12,574,737)
Financing activities		
Equity advance	20	10
Proceeds from preferred share subscriptions	2,549,269	8,960,015
Sales commissions	(773,100)	(1,008,150)
Cash provided by financing activities	1,776,189	7,951,875
Decrease in cash during year	(382,197)	(4,622,862)
Cash position, beginning of year	13,692,593	18,315,455
Cash position, end of year	$13,310,396	$13,692,593
Cash position, end of year consists of:		
Cash and short-term deposits	$10,106,565	$11,005,582
Cash and short-term deposits held in escrow	3,203,831	2,687,011
	$13,310,396	$13,692,593

See accompanying notes to financial statements

SASKATCHEWAN GOVERNMENT GROWTH FUND MANAGEMENT CORPORATION

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 1991

1. Status of the Corporation

Under the authority of an Order-in-Council, the corporation was established in January 1989 for the purpose of establishing and managing the Saskatchewan Government Growth Fund Ltd. (SGGF). SGGF was incorporated in January 1989 under the Saskatchewan Business Corporations Act and has been accepted as a government administered venture capital fund under the Federal Government's Immigrant Investor Program. Under this program, SGGF was established to raise $100,000,000 through three offerings of preferred shares in the capital stock of the fund. As marketing of the first offering has been completed, SGGF has received approval to issue two additional confidential offering memoranda. These offerings each consist of a minimum of 24 and a maximum of 233 units, with each unit representing 150,000 four percent preferred shares at $1 per share.

Under the terms of the confidential offering memoranda, SGGF is required to invest in loans to Saskatchewan-based businesses.

Upon winding up of the Fund, pursuant to the Articles of Incorporation of SGGF, any assets remaining after redemption or retraction of preferred shares will be distributed to a charity or charities recognized under the Canadian Income Tax Act.

2. Significant accounting policies

Consolidation principles

The consolidated financial statements include the accounts of the corporations subsidiary, Saskatchewan Government Growth Fund Ltd. (SGGF). All inter-company transactions have been eliminated.

Commissions paid in advance

According to the terms of a marketing agreement entered into by SGGF, a commission is legally payable to the independent marketing agent selling the unit upon the issuance of the investor's immigrant visa. An agreement was reached between the corporation and the marketing agent to pay certain commission amounts prior to investor visa issuance. These payments have been recorded as commissions paid in advance. When the commission becomes legally payable upon the issuance of the investor's visa, the amounts paid are removed from commissions paid in advance.

Accrued interest payable

SGGF accrues interest on its preferred share subscription deposits from the date of deposit to the date of the preferred share. Investors under the first offering receive interest at a rate of four percent, while investors under the second and third offering receive interest at a rate equal to the escrow agent's prime lending rate less three percent.

Accrued dividends payable

SGGF accrues dividends on its preferred shares at an annual rate of four percent from the date of the preferred share.

Allowance for doubtful accounts

Accounts are reviewed on a regular basis. Where a potential loss is identified, the exposure is compared to the estimated value of the security and, if appropriate, a provision established. Interest revenue is not accrued for accounting purposes on loans where a write-off is anticipated. To date no provision for losses has been deemed necessary.

3. Cash and short-term deposits held in escrow

Under the terms of the confidential offering memoranda, a portion of the preferred share subscription deposits are held in escrow to meet minimum offering and holdback requirements, in accordance with Employment and Immigration Canada program guidelines.

Those investors whose application for a visa is rejected are entitled to the return of their subscription amounts plus any accumulated and unpaid interest or dividends calculated to the date of repayment.

4. Loans

	1991	1990
Loan principal receivable	$19,347,158	$15,069,493
Interest accrued	118,828	27,102
Loan costs receivable	12,268	12,056
	$19,478,254	$15,108,651

Included above is a loan in the amount of $12,143,794 (1990 - $11,212,700) which Saskatchewan Economic Development Corporation (SEDCO) has agreed to purchase in August, 1994 at fair market value as determined at that time. Loan principal receivable includes $1,067,000 (1990 - $136,000) of interest which has been capitalized on this loan in accordance with the loan agreement.

5. Preferred share subscription deposits

Preferred share subscription deposits as at December 31:

	1991	1990
Preferred share subscription deposits - preferred share not yet issued	$1,655,519	$22,151,500
Preferred share subscription deposits - share issuance costs	1,306,500	1,930,500
	$ 2,962,019	$24,082,000

As at December 31, 1991, $29,259,269 (1990 - $26,710,000) preferred share subscription deposits had been received by SGGF. Upon preferred share issuance, preferred share subscription deposits net of share issuance costs are reclassifed to capital. To date, 183 investors (1990 - 17) accounting for $25,160,250 (1990 - $2,390,250) in deposits, net of share issuance costs, have received preferred shares. Share issuance costs, representing commissions paid or payable on units, are removed upon investor visa issuance. Share issuance costs on investors who had received their visa by December 31, 1991 amounted to $1,137,000 (1990 - $237,750).

6. Share capital

Equity advances

The advances are non-interest bearing and repayable to the Province of Saskatchewan at the discretion of the Treasury Board.

The authorized share capital of the corporation as at December 31 is:

Common shares - unlimited number of voting common shares.

Preferred shares - unlimited number of four percent, cumulative, redeemable, retractable preferred shares. The preferred share units are redeemable at the option of the holder after a three year ownership period for $112,500 plus unpaid dividends subject to the provisions of the Saskatchewan Business Corporations Act. The preferred shares are both redeemable and retractable after a five year ownership period for $150,000 plus unpaid dividends.

The share capital issued at December 31 is:

	1991	1990
27,450,000 preferred (1990 - 2,550,000 shares)	$25,160,250	$ 2,390,250

During the year, 24,900,000 preferred shares were issued to investors. Share issuance costs in the amount of $2,289,750 have been deducted from preferred share capital since inception.

7. Other income

Included in other income is $137,391 (1990 - nil) which resulted from negotiations, between the corporation and the marketing agent, to limit interest payable on commissions previously recorded.

8. Income taxes

The corporation is a provincially owned crown corporation and accordingly is income tax exempt.

9. Commitments

The total amount of loans approved but not yet disbursed is $2,100,681.

10. Related party transactions

Included in these financial statements are income and expense amounts resulting from routine operating transactions conducted at prevailing market prices with various Saskatchewan controlled departments, agencies and corporations with which the corporation is related. Account balances resulting from these transactions are included in the Statement of Financial Position and are settled on normal trade terms.

The corporation engages the services of SEDCO to provide advice, information and personnel needed to ensure the ongoing management of the Fund. Total fees paid or payable to SEDCO during the year amount to $298,576 (1990 - $9,800).

During 1990, a financing fee in the amount of $249,460 was paid to SEDCO for acting in the capacity of an agent for the Fund by providing short term financing for a SGGF loan. The loan was subsequently bought back by the Fund when sufficient funds were available. The Fund subsidized the difference between SEDCO's published interest rate at the time and the actual loan interest rate.

11. Comparative figures

Certain comparative figures have been reclassified to conform with current financial statement presentation.

SASKATCHEWAN GRAIN CAR CORPORATION
AUDITORS' REPORT
1991

To the Board of Directors,
Saskatchewan Grain Car Corporation,
Melville, Saskatchewan.

We have examined the statement of financial position of the Saskatchewan Grain Car Corporation as at July 31, 1991, and the statements of revenue and expenditure, and surplus and changes in financial position for the year then ended. These financial statements are the responsibility of the Board. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. These standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the corporation as at July 31, 1991 and the results of its operations and the changes in financial position for the year then ended in accordance with the accounting policies disclosed in Note 1 to the financial statements.

Skilnick + Partners
SKILNICK & PARTNERS
Chartered Accountants.

Melville, Saskatchewan,
September 9, 1991.

SASKATCHEWAN GRAIN CAR CORPORATION
STATEMENT OF FINANCIAL POSITION
JULY 31, 1991.
(NOTE 2)

STATEMENT 1

	OPERATING FUND		CAPITAL FUND		RESERVE FUND	
	1991	1990	1991	1990	1991	1990
ASSETS						
Current Assets						
Cash	5,951	203	Nil	Nil	33	6
Short-term investments, at cost (Note 5)	1,403,982	1,235,685	Nil	Nil	291,037	228,217
Accounts receivable						
- accrued interest on short-term investment	10,135	124	Nil	Nil	2,102	Nil
- miscellaneous	6,399	5,508	Nil	Nil	Nil	Nil
	1,426,467	1,241,520	Nil	Nil	293,172	228,223
Fixed assets (Note 1(b) & (e))	Nil	Nil	54,214,423	54,214,423	Nil	Nil
Less accumulated depreciation (Note 1(e))	Nil	Nil	3,666,660	3,666,660	Nil	Nil
	1,426,467	1,241,520	50,547,763	50,547,763	293,172	228,223
LIABILITIES AND EQUITY						
Current Liabilities						
Accounts payable	1,333	458	Nil	Nil	Nil	Nil
Long-term loan from the Heritage Fund (Note 3)	Nil	Nil	46,349,629	46,349,629	Nil	Nil
Surplus - (Deficit) Statement 3	1,425,134	1,241,062	4,198,134	4,198,134	293,172	228,223
	1,426,467	1,241,520	50,547,763	50,547,763	293,172	228,223

(See Accompanying Notes to the Financial Statements)

SASKATCHEWAN GRAIN CAR CORPORATION
STATEMENT OF REVENUE AND EXPENDITURE
FOR THE YEAR ENDED JULY 31, 1991.

STATEMENT 2

	OPERATING FUND (NOTE 1)	CAPITAL FUND (NOTE 1)	RESERVE FUND (NOTE 1)	TOTAL 1991	TOTAL 1990
REVENUE					
Hopper car lease CN & CP Railways (Note 1(d)(ii))	146,343	Nil	Nil	146,343	92,310
Grant - Consolidated Fund - Department of Agriculture (Note 4(b))	9,444	Nil	Nil	9,444	3,005
Interest - on short term investments	144,017	Nil	27,908	171,925	171,677
Compensation for destroyed car	Nil	Nil	37,063	37,063	Nil
Miscellaneous revenue	Nil	Nil	Nil	Nil	635
	299,804	Nil	64,971	364,775	267,627
EXPENDITURES					
Salaries	90,581	Nil	Nil	90,581	86,383
Board of Directors expenses	100	Nil	Nil	100	300
Administration expenses (Schedule 1)	25,051	Nil	22	25,073	27,315
	115,732	Nil	22	115,754	113,998
EXCESS OF REVENUE OVER EXPENDITURE (EXPENDITURE OVER REVENUE) FOR THE YEAR	184,072	Nil	64,949	249,021	153,629

(See Accompanying Notes to the Financial Statements)

SASKATCHEWAN GRAIN CAR CORPORATION

STATEMENT OF SURPLUS

FOR THE YEAR ENDED JULY 31, 1991.

STATEMENT 3

	OPERATING FUND (NOTE 1)	CAPITAL FUND (NOTE 1)	RESERVE FUND (NOTE 1)	TOTAL 1991	TOTAL 1990
Surplus, beginning of year	1,241,062	4,198,134	228,223	5,667,419	5,513,790
Excess of revenue over expenditure (expenditure over revenue) for the year	184,072	Nil	64,949	249,021	153,629
SURPLUS (DEFICIT), END OF YEAR	1,425,134	4,198,134	293,172	5,916,440	5,667,419

(See Accompanying Notes to the Financial Statements)

SASKATCHEWAN GRAIN CAR CORPORATION
STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED JULY 31, 1991.

STATEMENT 4

	1991	1990
Cash provided by (utilized in) operating activities:		
Earnings before extraordinary items	249,021	153,629
Add: Charges not requiring current cash payments	Nil	Nil
	249,021	153,629
Net change in non-cash working capital balances related to operations - see summary below	(12,129)	37,431
Cash provided by operations	236,892	191,060
Cash provided by (utilized in) investment activities decrease (increase) in S.T. Investments	(231,117)	(194,946)
Cash provided by (utilized in) investment activities	(231,117)	(194,946)
Cash provided by (utilized in) financing activities decrease in long-term debt	Nil	Nil
Cash utilized in financing activities	Nil	Nil
Net increase (decrease) in cash during year	5,775	(3,886)
Cash position at beginning of year	209	4,095
Cash position at end of year	5,984	209

SUMMARY OF CHANGES IN NON-CASH WORKING CAPITAL

	1991	1990
Accrued interest on short term investments	(12,113)	11,906
Miscellaneous receivables	(891)	28,492
Accounts payable	875	(2,967)
	(12,129)	37,431

(See Accompanying Notes to the Financial Statements)

SASKATCHEWAN GRAIN CAR CORPORATION

NOTES TO FINANCIAL STATEMENTS

JULY 31, 1991.

1. SIGNIFICANT ACCOUNTING POLICIES

These financial statements have been prepared in accordance with accounting policies that are considered appropriate for organizations of this type. The significant accounting policies are as follows:

a) The accounts of the Corporation are maintained in three segments:

i) Capital Fund

1. The fixed assets (grain cars) of the Corporation are reported in a Capital Fund, along with the related liability to the Heritage Fund.

2. Since no significant sustainable revenue is attributable to the grain cars, the recording of depreciation in the accounts has been discontinued.

ii) Reserve Fund

All cash receipts from the railways by way of compensation for irreparable damage to grain cars will be retained in the Fund and will be used solely for the purchase of replacement cars. All interest earned from these cash balances will be retained in this Fund. To date, four cars have been irreparably damaged and have not yet been replaced.

iii) Operating Fund

The operating costs and revenue for the Corporation are recorded in the Operating Fund.

b) Purchase of Grain Cars:

The purchase of the grain cars is grouped as a "pool". Purchase costs of cars, together with transportation and inspection expenses are capitalized. The cost of the pool will not be adjusted for irreparably damaged cars nor for replacements purchased from the Reserve Fund.

c) Purchase of Other Fixed Assets:

Purchases of office equipment will be expensed in the year of acquisition to the Operating Fund.

d) Operating Revenue:

i) Operating Agreement

According to the terms of the Operating Agreement between Saskatchewan Grain Car Corporation, Canadian National Railway Limited, Canadian Pacific Limited and the Canadian Wheat Board, the railways have the right to manage and operate the corporation's hopper car fleet. Revenue earned by the hopper cars in the movement of wheat, oats, barley, rye, flaxseed and rapeseed in the Western Division shall accrue to the railways for their own account.

SASKATCHEWAN GRAIN CAR CORPORATION
NOTES TO FINANCIAL STATEMENTS
JULY 31, 1991.

1. d) Operating Revenue - Continued

ii) Hopper Car Use Agreement

During the year Saskatchewan Grain Car Corporation continued Agreements with Canadian Pacific Limited and Canadian National Railway Limited providing for alternate use of the hopper cars. These Agreements provided for alternate usage to the extent the hopper cars were surplus to requirements to transport western grains as set out in the operating agreement.

Terms of the Agreement with Canadian Pacific Limited provide for usage in transporting potash and fertilizer within Canada and grain to points in Eastern Canada and the United States at a daily rate of $17 per hopper car.

Terms of the Agreement with Canadian National Railway Limited provide for usage in transporting grains from Thunder Bay, Ontario to points in Eastern Canada and in the United States at a daily rate of $17 per hopper car.

e) Depreciation of Grain Cars:

The policy of recording depreciation was discontinued in 1984. This change in accounting policy was necessitated by the change in the terms of the repayment of the long term debt described in note 3, which eliminated the payment of the grant to the Corporation by the Department of Agriculture. Previously depreciation was offset against this grant.

2. STATUS OF THE CORPORATION

The Saskatchewan Grain Car Corporation was established by Order-in Council 1787/79 on October 2, 1979, and continues under the provisions of The Saskatchewan Grain Car Corporation Act.

3. LONG-TERM DEBT

Up to and including March 31, 1983, net operating expenses and debt charges on the long-term loan have been covered annually by an equal grant from the Department of Agriculture from funds appropriated by the legislature. Effective March 31, 1983, debt charges and principal repayment terms were significantly changed.

By Order-in-Council 1164/83 dated August 3, 1983, the terms and conditions relating to the loan from the Heritage Fund were amended as follows:

a) The principal amount outstanding of the loan shall be repaid by the 31st day of March, 2011. The Corporation shall have the right to repay from time to time any part of the principal amount outstanding prior to March 31, 2011.

b) The loan shall not bear any interest from and after March 31, 1983.

SASKATCHEWAN GRAIN CAR CORPORATION

NOTES TO FINANCIAL STATEMENTS

JULY 31, 1991.

4. RELATED PARTY TRANSACTIONS

a) Included in these financial statements are income and expense amounts resulting from routine operating transactions conducted at prevailing market prices with various Saskatchewan Crown controlled departments, agencies and corporations with which the Corporation is related.

Account balances resulting from these transactions are included in the Statement of Financial Position and are settled on normal trade terms.

Other amounts due to (from) related parties and the terms of settlement are described separately in the financial statements and the notes thereto.

b) Effective April 1, 1990 the Department of Agriculture and Food has funded the office rental charge by direct grant to Saskatchewan Property Management Corporation. During the current year rental charges of 9,444 have been paid by grant on behalf of the Corporation.

5. SHORT TERM INVESTMENTS

OPERATING FUND - Balance of 1,403,982 is held at the Royal Bank in a Consolidated Offset Balance Concentration Account. These funds are then pooled and invested by the Provincial Government. Interest is based on the 30 day borrowing rate of the Consolidated Fund and thus fluctuates monthly. Interest is credited to the account quarterly on the 15th day after the interest period.

RESERVE FUND - Balance of 291,037 is held at the Royal Bank in a Consolidated Offset Balance Concentration Account. These funds are then pooled and invested by the Provincial Government. Interest is based on the 30 day borrowing rate of the Consolidated Fund and thus fluctuates monthly. Interest is credited to the account quarterly on the 15th day after the interest period.

SASKATCHEWAN GRAIN CAR CORPORATION
SCHEDULE OF ADMINISTRATION EXPENSES
FOR THE YEAR ENDED JULY 31, 1991.

OPERATING FUND

SCHEDULE 1

	1991	1990
Bank charges	95	181
Computer services and equipment	6,134	8,214
Office supplies and equipment rent	303	149
Printing and copying	1,542	2,328
Professional services	2,650	3,025
Rent - office space - Note 4(b)	9,444	8,574
Telephone and telex	3,614	3,655
Travel and sustenance	1,269	1,189
TOTALS - TO STATEMENT 2	25,051	27,315

RESERVE FUND

Bank charges - To Statement 2	22	Nil

(See Accompanying Notes to the Financial Statements)

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the balance sheet of the Saskatchewan Heritage Foundation as at March 31, 1992 and the statements of operations, retained earnings and changes in financial position for the year then ended. These financial statements are the responsibility of the Foundation's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Saskatchewan Heritage Foundation as at March 31, 1992 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

W.K. Strelioff

Regina, Saskatchewan
September 1, 1992

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

SASKATCHEWAN HERITAGE FOUNDATION
BALANCE SHEET
AS AT MARCH 31

	1992	1991
ASSETS		
Cash	$ —	$ 5,030
Temporary Investments	447,792	95,000
Accounts Receivable	—	49,055
Interest Receivable	8,235	—
Total Assets	$ 456,027	$ 149,085
LIABILITIES AND EQUITY		
Bank Overdraft	$ 46,600	$ —
Accounts Payable	7,901	6,601
Retained Earnings (Statement 2)	401,526	142,484
Total Liabilities and Equity	$ 456,027	$ 149,085

(See accompanying notes to the financial statements)

Statement 2

SASKATCHEWAN HERITAGE FOUNDATION
STATEMENT OF OPERATIONS AND RETAINED EARNINGS
FOR THE YEAR ENDED MARCH 31

	1992	1991
Revenue:		
Saskatchewan Lotteries Trust Fund	$ 345,000	$ 100,000
Consolidated Fund - Family Foundation	—	49,055
Saskatchewan Architectural Heritage Society	1,500	—
Interest Revenue	20,581	274
	367,081	149,329
Expenditures:		
Grant payments	59,982	—
Board travel and honorarium	18,357	—
Printing expense	10,773	6,845
Miscellaneous	18,927	—
	108,039	6,845
Excess of revenue over expenditure	259,042	142,484
Retained Earnings, Beginning of year	142,484	—
Retained Earnings, End of year	$ 401,526	$ 142,484

(See accompanying notes to the financial statements)

Statement 3

SASKATCHEWAN HERITAGE FOUNDATION
STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31

	1992	1991
Cash provided by operating activities		
Excess of revenue over expenditure	$ 259,042	$ 142,484
Net change in non-cash working capital balances related to operations (Note 5)	42,120	(42,454)
	301,162	100,030
Cash and temporary investments at beginning of year	100,030	—
Cash and temporary investments at end of year	$ 401,192	$ 100,030

(See accompanying notes to the financial statements)

SASKATCHEWAN HERITAGE FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS
AS AT MARCH 31, 1992

1. Accounting Policies

a) The accounts of the Foundation are maintained on an accrual basis of accounting.

b) Short-term investments are stated at cost which approximates market value.

2. Establishment of the Foundation

The Saskatchewan Heritage Foundation provides financial support for community-based heritage projects which conserve, restore, develop and interpret Saskatchewan's rich heritage resources. A Crown Corporation established by the Saskatchewan Heritage Foundation Act in 1991, it works in close consultation with the Heritage Branch of the Department of Community Services.

3. Costs Borne by Related Parties

All administration costs have been absorbed by the Consolidated Fund and are therefore not reflected in these financial statements.

4. Grant Commitments

Grant commitments were made as follows:

Recipient	Total Amount	Term	Term Commences	Amount Paid in 1991/92
Town of Wolseley	$130,000	5 years	1991-92	$26,000
Erroll and David Smith	23,422	5 years	1991-92	4,684
Meewasin Valley Authority	100,000	4 years	1992-93	—
City of Moose Jaw	60,000	3 years	1992-93	—

5. Non-Cash Working Capital Changes

	1992	1991
Decrease (increase) in accounts receivable	$ 49,055	$ (49,055)
(Increase) in interest receivable	(8,235)	—
Increase in accounts payable	1,300	6,601
	$ 42,120	$ (42,454)

KPMG Peat Marwick Thorne

Chartered Accountants

AUDITORS' REPORT

To the Members of the Legislative Assembly
Province of Saskatchewan

We have audited the consolidated balance sheet of the Saskatchewan Housing Corporation as at December 31, 1991, and the consolidated statements of operations and cash flows for the year then ended. These financial statements are the responsibility of the Corporation's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Corporation as at December 31, 1991, and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles disclosed in Note 1 to the financial statements.

Peat Marwick Thorne

Chartered Accountants

Regina, Canada

March 20, 1992

Member firm of
Klynveld Peat Marwick Goerdeler

Saskatchevan Housing Corporation
Consolidated Balance Sheet
As at December 31

	(thousands)	
	1991	1990
Assets		
Cash and short term investments, at cost..........	$ 32,584	$ 26,827
Accounts receivable	5,441	8,281
Mortgages and loans	25,871	27,264
Land (note 2)	18,113	19,931
Investment in housing projects (note 3)	282,490	277,756
	$364,499	$360,059

Liabilities and Province's Equity

	1991	1990
Liabilities:		
Accounts payable and accruals	$ 22,587	$ 19,086
Unexpended grants-Province of Saskatchewan (note 4)	1,752	432
Accumulated capital replacement provisions	9,526	8,846
Land profits holding account (note 6)	750	694
Long term debt (note 7)	319,344	319,986
	$353,959	$349,044
Province's Equity:		
Contributed surplus	$ 10,540	$ 11,015
Contingencies and commitments (notes 9 and 10)		
	$364,499	$360,059

See accompanying notes to the financial statements

Saskatchewan Housing Corporation
Consolidated Statement of Operations
For the year ended December 31,
(thousands)

	TOTAL		CORPORATE		NON-PROFIT HOUSING		RURAL HOUSING		PUBLIC HOUSING	
	1991	1990	1991	1990	1991	1990	1991	1990	1991	1990
Revenues:										
Land sales	$ 322	$ 247	$ 322	$ 247	$ —	$ —	$ —	$ —	$ —	$ —
Rents and other income	21,786	21,768	784	1,162	11,147	10,947	1,709	1,742	8,146	7,917
Interest income	6,201	7,530	6,145	7,440	50	82	6	8	—	—
Federal subsidies	13,878	11,712	—	—	10,499	8,533	—	—	3,379	3,179
Grants from Province of Saskatchewan (notes 4 & 5)	37,215	94,993	14,981	71,778	3,291	4,864	3,263	3,594	15,680	14,757
	$79,402	$136,250	$22,232	$80,627	$24,987	$24,426	$ 4,978	$ 5,344	$27,205	$25,853
Expenditures:										
Cost of land sales	$ 243	$ 149	$ 243	$ 149	$ —	$ —	$ —	$ —	$ —	$ —
Interest expense (note 8)	35,500	36,256	1,552	2,253	16,897	16,897	2,371	2,584	14,680	14,522
Maintenance	6,922	6,937	307	618	2,686	2,488	699	889	3,230	2,942
Property operating	11,586	11,075	501	493	4,460	4,296	790	740	5,835	5,546
Amortization	1,259	1,278	4	4	216	188	717	780	322	306
Administration: Expenses	4,690	10,530	2,437	8,375	728	588	307	311	1,218	1,256
Recovered or capitalized	(993)	(3,399)	(993)	(3,399)	—	—	—	—	—	—
Grants	14,487	68,760	12,884	67,513	—	—	—	—	1,603	1,247
Reduction in net realizable value of land	4,538	3,390	4,538	3,390	—	—	—	—	—	—
Loss provisions and other	1,170	1,274	759	1,231	—	(31)	94	40	317	34
	$79,402	$136,250	$22,232	$80,627	$24,987	$24,426	$ 4,978	$ 5,344	$27,205	$25,853
Net Operations	$ —	$ —	$ —	$ —	$ —	$ —	$ —	$ —	$ —	$ —

See accompanying notes to the financial statements.

Saskatchewan Housing Corporation
Consolidated Statement of Cash Flows
For the Year Ended December 31

	(thousands)	
	1991	1990
Cash Provided By (Used In):		
Operating Activities:		
Charges to operations not requiring cash:		
Cost of land sales	$ 243	$ 149
Reduction in net realizable value of land	4,538	3,390
Provision for capital replacements	1,776	1,783
Amortization	1,259	1,278
Other	408	538
Payouts to Municipalities from land profits holding account	---	(2,400)
Decrease in non-cash working capital	7,286	2,450
	$15,510	$7,188
Investment Activities:		
Reduction (increase) of mortgages and loans	$ 1,272	$ (254)
Investment in housing projects	(6,038)	(2,669)
Investment in land	(3,330)	(2,203)
Capital replacements	(1,096)	(1,206)
Proceeds from sale of Staff Housing units	81	205
Transfer of Staff Housing sale proceeds to Consolidated Fund, Province of Saskatchewan	---	(616)
	$(9,111)	$(6,743)
Financing Activities:		
Repayment of long term debt	$ (642)	$ (205)
Net increase in cash during the year	$ 5,757	$ 240
Cash and short-term investments, beginning of year	26,827	26,587
Cash and short-term investments, end of year	$32,584	$26,827

See accompanying notes to the financial statements.

Saskatchewan Housing Corporation
Notes to Consolidated Financial Statements

December 31, 1991

Note 1 Significant Accounting Policies:

Basis of consolidation:

The consolidated financial statements include the accounts of Saskatchewan Housing Corporation and the Corporation's proportionate share of the net assets and revenues and expenditures of the joint venture projects in which it participates, as described in Notes 2 and 3.

Segmented information:

The Consolidated Statement of Operations reflects revenues and expenditures of the Corporation according to major program areas.

The Corporate segment includes interest revenue and expense (Note 8), corporate administration, Staff Housing rental operations, net losses associated with loan and mortgage guarantees, land operations, and grants and subsidies paid but not included in other segments (Note 4). Allocations of administration costs have been made to the Housing segments.

The Housing segments include the operations of housing projects in which the Corporation has an ownership interest. In addition, the Public Housing segment includes Rent Supplement program subsidies and subsidies provided to non-profit sponsors of housing projects.

Interest is allocated to Public and Rural Housing projects based on rates established at project commitment date. These rates approximate market rates at the time, which are generally higher than the rates the Corporation pays on funds borrowed. For Non-profit Housing projects, interest is allocated based on the Corporation's weighted average cost of funds borrowed during the construction period for each project.

Grants from the Province of Saskatchewan:

Pursuant to provisions of Section 36 of **The Saskatchewan Housing Corporation Act**, the Corporation receives grants from the Consolidated Fund of the Province of Saskatchewan. Grant revenues are recognized in amounts equal to program expenditures or net operating deficits, as applicable.

Revenue recognition:

Sales of land intended for single family residential development are recorded at the earlier of receipt of total proceeds or completion of the first floor joist stage of construction. Other land sales are recorded at the earlier of receipt of total sale proceeds or the date by which all material conditions required of the vendor as specified in the sales agreement have been satisfied, and effective control of the property has passed to the purchaser.

The cost of lot sales is allocated in proportion to anticipated revenue for each project.

Pursuant to the direction of Treasury Board, net sales proceeds from disposition of Staff Housing units are returned to the Consolidated Fund of the Province of Saskatchewan.

The Corporation provides mortgage financing to purchasers of certain Rural Housing units. The intent when selling is to recover actual costs; accordingly, these sales are not recognized in the Consolidated Financial Statements.

Investment in housing projects:

Completed Public and Non-profit Housing projects are carried at the lower of cost (which includes land, development, construction, administrative and carrying costs) and costs agreed to by Canada Mortgage and Housing Corporation (C.M.H.C.) less accumulated amortization. Rural Housing projects are carried at the lower of original cost and market value, less accumulated amortization. Housing projects are recorded as complete in the month in which construction is substantially completed and renting can begin.

Amortization:

Investments in Non-profit, Public and Rural Housing projects are amortized over their estimated useful lives on the sinking fund basis over periods ranging from twenty-five to fifty years. Investments in Staff Housing projects are amortized on a straight-line basis over periods up to forty years.

Contributed surplus:

This balance relates to certain Rural Housing and Staff Housing assets transferred to the Corporation in previous years, and is being amortized to operations on the same basis as the related assets. Charges to Contributed surplus also include the net book value of units disposed of during the year.

Land:

Land is recorded at the lower of net realizable value and cost (which includes acquisition, development, administrative and carrying costs).

Interest capitalization:

Interest is capitalized on housing and land projects at rates established at individual project commitment dates, based on approximate market rates at the time.

Accumulated capital replacement provisions:

In accordance with The National Housing Act, the Corporation provides each year for replacement of appliances and for building renovations at rates agreed to by the Canada Mortgage and Housing Corporation. These amounts are charged to Maintenance and credited to Accumulated capital provisions. Amounts are charged against Accumulated capital provisions as actual expenditures are incurred.

Saskatchewan Mortgage Guarantee Program:

Premiums received in respect of mortgage guarantees provided by the Corporation have been deferred, and are being taken into revenue on the basis of risk factors established by the Federal Department of Insurance.

Losses on individual mortgage guarantees are provided for on the basis of claims received and mortgage arrears as reported to the Corporation by lenders.

Home Improvement Program - loan guarantees:

Losses on individual loan guarantees are provided for on the basis of amounts paid to lenders who have referred loans to the Corporation, less subsequent cash recoveries from borrowers.

Note 2

Land

	1991 (thousands)	1990 (thousands)
Developed and under development	$ 13,742	$ 13,493
Held for future development	27,042	24,750
	$ 40,784	$ 38,243
Less: Accumulated provision for loss	$ 22,671	$ 18,312
	$ 18,113	$ 19,931

Land acquisitions and development projects are undertaken pursuant to joint venture agreements with various Municipalities. Costs have, in most instances, been shared ninety-five percent by the Corporation and five percent by the Municipalities. The Municipalities' accumulated equity of $182,000 (1990 - $346,000) is included in accounts payable and accruals.

Note 3

Investment in housing projects

	1991 (thousands)			1990 (thousands)
	Cost	Accumulated Amortization	Net Book Value	Net Book Value
Non-profit Housing	$124,854	$ 1,226	$123,628	$123,844
Public Housing	124,997	2,554	122,443	117,605
Rural Housing	32,964	6,362	26,602	27,737
Staff Housing and other	6,465	1,272	5,193	4,885
Projects under construction	4,624	--	4,624	3,685
	$293,904	$11,414	$282,490	$277,756

Non-profit Housing projects are wholly owned by the Corporation.

Public Housing projects are constructed and operated pursuant to joint venture agreements with Canada Mortgage and Housing Corporation (CMHC) and Municipalities. The Corporation's participation in these joint ventures is twenty percent in most instances for projects constructed prior to 1986; for those constructed since then the Corporation has a ninety-five or one hundred percent ownership interest.

Rural Housing projects are constructed and operated pursuant to joint venture agreements with CMHC. The Corporation's participation in these joint ventures is twenty-five percent in most instances.

Note 4

Grants receivable (unexpended) - Province of Saskatchewan

	(thousands)	
	1991	1990
Balance, January 1	$ (432)	$ (83)
Received from Consolidated Fund	(38,535)	(95,342)
Recognized as revenues	37,215	94,993
Balance, December 31	$(1,752)	$ (432)

Note 5

Transfers to Department of Community Services

Effective April 1, 1991, budgetary responsibility for corporate administration and certain programs was transferred from the Corporation to the Department of Community Services. The programs transferred were Home Improvement Program interest subsidies, grants for Home Modification for the Disabled, and subsidies to non-profit sponsors of Urban Native Housing. Expenditures incurred by the Corporation in 1991, prior to the transfer, included grants and subsidies totaling $6,834,000 and net administration expenses of $1,242,000.

Note 6

Land profits holding account

	(thousands)	
	1991	1990
Balance, January 1	$694	$2,563
Profit on land sales	21	39
Interest credited	35	492
Payouts to Municipalities	---	(2,400)
Balance, December 31	$750	$ 694

Profits earned on land development projects are distributed according to agreements with the Municipalities, which specify the percentage of profits to be transferred to a holding account for social or recreational development in the Municipalities, or for other purposes as deemed appropriate by the Corporation. Individual project balances are subject to release pending determination of final costs, receipt of the last lot sale proceeds, and approval by the Corporation.

Note 7

Long term debt

Advances repayable to the Consolidated Fund, Province of Saskatchewan:

Year Repayable	Weighted Average Interest Rate	1991 (thousands)	1990 (thousands)
1995	8.66	$ 19,736	$ 19,736
1996	9.08	27,274	27,274
1997	8.98	43,407	43,407
1998	9.41	21,030	21,030
1999	10.34	35,578	35,578
2000	12.48	31,887	31,887
2001	15.51	42,075	42,075
2002	14.80	76,686	76,686
2003	12.15	10,240	10,240
2004	12.96	9,391	9,391
		$317,304	$317,304
C.M.H.C. land assembly loans at interest rates varying from 9.75% to 10.00%, secured by land inventory and repayable based upon future lot sales from 1992 to 2001.		2,040	2,040
Bank loan, due April 1, 1991.		---	642
		$319,344	$319,986

Note 8

Interest expense:

	1991 (thousands)	1990 (thousands)
Interest incurred	$ 38,546	$ 38,965
Less: Interest capitalized	(2,618)	(2,195)
Interest recovered	(428)	(514)
	$ 35,500	$ 36,256

Note 9

Contingencies:

Home Improvement Loan Program

From 1986 to 1990 the Corporation provided loan guarantees to lenders pursuant to the Home Improvement Loan Program. Loans are guaranteed to a maximum of $10,000 and are amortized over periods not exceeding ten years. As at December 31, 1991 a total of 67,404 (1990 - 72,297) loan guarantees were in effect, and the outstanding balance of loans guaranteed was $296,294,000 (1990 - $355,331,000).

Saskatchewan Mortgage Guarantee Program

During 1986 and 1987 the Corporation provided mortgage guarantees to lenders financing certain new housing construction. As at December 31, 1991 a total of 418 (1990 - 495) mortgage guarantees were in effect, and the outstanding balance of mortgages guaranteed was $31,988,000 (1990 - $37,518,000).

Note 10

Commitments:

The Corporation had the following approximate commitments as of December 31, 1991:

(a) Construction expenditures, including interim financing, of $1,504,000
(b) Land development expenditures of $1,886,000

Note 11

Related party transactions:

The Saskatchewan Department of Community Services provides management services to the Corporation at no charge, except for amounts chargeable to housing and land operations in accordance with agreements; such charges are based upon the Department's actual costs or rates agreed to by the Corporation's joint venture partners.

As at December 31, 1991, Accounts payable and accruals includes $3,426,000 payable to the Department of Community Services.

Transactions with Saskatchewan's other Crown controlled departments, agencies and corporations are conducted at market prices.

Note 12

Comparative information:

Certain 1990 financial information has been reclassified to conform with the 1991 presentation.

Deloitte &
Touche

AUDITORS' REPORT

To the Members of the
Legislative Assembly
Province of Saskatchewan

We have audited the statement of financial position of the Saskatchewan Property Management Corporation as at March 31, 1992 and the statements of loss and accumulated deficit and of cash flow for the year then ended. These financial statements are the responsibility of the corporation's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the corporation as at March 31, 1992 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

Deloitte + Touche

Chartered Accountants

June 25, 1992

Saskatchewan Property Management Corporation
Statement of Financial Position
As at March 31

	1992	1991 Restated
	(Thousands of dollars)	
Assets		
Real estate investments (notes 3 & 4)	$486,464	$513,775
Furniture and equipment (note 5)	34,078	42,443
Other assets (notes 6 & 10)	15,051	23,827
Accounts receivable (note 10)	10,385	39,816
Cash	1,181	1,622
Loans receivable (note 10)	-	607,612
	$547,159	$1,229,095
Liabilities and surplus		
Capital lease obligation (notes 3 & 7)	$73,689	$74,995
Accounts payable (notes 3 & 10)	15,564	34,513
Long term debt (notes 8 & 10)	-	576,427
Promissory notes (notes 9 & 10)	-	115,781
	89,253	801,716
Province of Saskatchewan equity (note 11)	426,228	429,880
Contributed surplus (note 10)	34,731	-
Accumulated deficit	(3,053)	(2,501)
	457,906	427,379
	$547,159	$1,229,095

Saskatchewan Property Management Corporation
Statement of Loss and Accumulated Deficit
For the year ended March 31

	1992	1991 Restated
	(Thousands of dollars)	
Revenue		
Accommodation (note 14)	$122,669	$96,591
Interest	70,352	67,394
Grants	6,036	27,082
Other services	48,015	53,819
	247,072	244,886
Expenses		
Lease	33,339	33,920
Property management	54,311	52,868
Interest - capital lease	9,484	9,481
- other debt	69,846	66,291
Depreciation	29,810	29,010
General operations	50,192	52,338
	246,982	243,908
Income before the following	90	978
(Loss) gain on sale of real estate, furniture and equipment	(642)	794
Net (loss) income	(552)	1,772
(Accumulated deficit) retained earnings, beginning of year (note 3)	(2,501)	5,727
Dividend	-	(10,000)
Accumulated deficit, end of year	($3,053)	($2,501)

Saskatchewan Property Management Corporation
Statement of Cash Flow
For the year ended March 31

	1992	1991 Restated
	(Thousands of dollars)	
Operating activities		
Net (loss) income	($552)	$1,772
Non cash items affecting operations		
Depreciation	29,810	29,010
Loss (gain) on sale of real estate, furniture and equipment	642	(794)
Accrued interest on loans	(18,088)	(22,529)
Loans advanced	(60,571)	(124,426)
Collection of loans	21,067	18,472
Net change in accounts receivable, other assets and accounts payable	5,188	(12,987)
	(22,504)	(111,482)
Dividend paid	-	(10,000)
Investing activities		
Purchases of real estate, capital leases, furniture and equipment	(290)	(21,094)
Proceeds on sales of real estate, furniture and equipment	6,022	2,715
	5,732	(18,379)
Financing activities		
Province of Saskatchewan equity	(3,652)	(393)
Repayment of promissory notes	(4,330)	(58,215)
Proceeds from long term debt	100,000	200,000
Proceeds from capital lease obligation	402	2,184
Repayment of long term debt	(73,636)	(39)
Repayment of capital lease obligation	(1,703)	(1,505)
Investment in sinking fund	(750)	(750)
	16,331	141,282
(Decrease) increase in cash for year	(441)	1,421
Cash, beginning of year	1,622	201
Cash, end of year	$1,181	$1,622

Saskatchewan Property Management Corporation
Notes to the Financial Statements
March 31, 1992

1. Status of the corporation

The Saskatchewan Property Management Corporation was established under the Crown Corporations Act, 1978 by Order in Council #357-86 of 1986 and continues under the Saskatchewan Property Management Corporation Act, 1987.

The corporation was established to provide services, accommodation and facilities to the Government of Saskatchewan and public agencies and capital property financing for third parties.

Effective March 31, 1992, the Province of Saskatchewan through Treasury Board directed the corporation cease providing capital property financing for third parties. Financing provided to third parties was made possible by moneys borrowed from the Province of Saskatchewan. These amounts were forgiven and in turn, amounts loaned by the corporation to third parties have also been forgiven. The effects of this change in operations are set out in Note 10.

2. Significant accounting policies

The accompanying financial statements have been prepared in accordance with accounting principles generally accepted in Canada.

a) Real estate investments

Properties transferred from the Province of Saskatchewan are stated at appraised value at the date of transfer, determined by techniques generally accepted in the appraisal industry.

Properties purchased or constructed by the corporation are stated at cost.

The corporation capitalizes all direct costs relating to projects under construction including general and administrative expenses and interest.

b) Furniture and equipment

Furniture transferred from the Province of Saskatchewan is stated at nil. Equipment transferred from the Province of Saskatchewan is stated at depreciated historical cost at the date of transfer.

Furniture and equipment purchased by the corporation is stated at cost.

Saskatchewan Property Management Corporation
Notes to the Financial Statements
March 31, 1992

c) Depreciation

Depreciation on properties is recorded on a straight line basis over their estimated useful lives. The estimated useful lives of the properties are between 1 and 55 years. The average estimated useful life approximates 20 years.

Depreciation on furniture and equipment is recorded on a straight line basis over the estimated useful life of each asset ranging from two to ten years.

d) Deferred costs

The corporation capitalizes all direct costs relating to development of a geographic information system including general and administrative expenses and interest. Deferred costs are reduced by contributions received during development.

Deferred costs will be amortized upon completion of the geographic information system.

e) Inventories

Inventories are stated at the lower of cost and replacement cost.

f) Amortization of debt discount, premium and issue expenses

Debt discount, premium and issue expenses are amortized on a straight line basis over the term of the applicable debt.

Saskatchewan Property Management Corporation
Notes to the Financial Statements
March 31, 1992

3. Prior period adjustments

a) Real estate investments

During the year, it was found that some valuations used in prior years to determine the classification of certain leased properties as capital or operating leases were incorrect. As a result, certain leases were inappropriately classified as operating or capital leases. The correction for the change in classification of the leases, which has been made retroactively, has the effect of reducing, at March 31, 1991, the net book value of real estate investments and the related capital lease obligations by $1,704,600 and $3,194,900 respectively; increasing opening retained earnings at April 1, 1990 by $1,247,000 and net income in 1991 by $243,000.

b) Sale of surplus assets

For the years 1988 to 1990, the corporation sold surplus assets originally purchased from money appropriated from the Consolidated Fund, Province of Saskatchewan, and included the proceeds in income. During the year, it was determined that in accordance with the statute governing such transactions, proceeds from these sales are required to be returned to the Province of Saskatchewan. As a result, income for those years has been adjusted and the effect on these financial statements is the reduction of opening retained earnings at April 1, 1990 of $1,193,000.

Saskatchewan Property Management Corporation
Notes to the Financial Statements
March 31, 1992

4. Real estate investments

	Land	Buildings	1992 Total	1991 Restated Total
	(Thousands of dollars)			
In operation				
- Owned	$45,297	$455,227	$500,524	$503,257
- Under capital lease	6	73,630	73,636	73,234
Under construction	-	293	293	4,816
Held for development	1,029	-	1,029	1,029
Held for disposal	738	3	741	1,514
	47,070	529,153	576,223	583,850
Accumulated depreciation				
- Owned	-	(73,576)	(73,576)	(57,496)
- Under capital lease	-	(16,183)	(16,183)	(12,579)
	$47,070	$439,394	$486,464	$513,775

During the year interest of $110,000 (1991 - $622,000) was capitalized.

5. Furniture and equipment

	1992	1991
	(Thousands of dollars)	
Vehicles	$ 51,269	$ 52,822
Aircraft	7,816	7,073
Furniture	5,039	5,062
Other equipment	9,766	10,163
	73,890	75,120
Accumulated depreciation	(39,812)	(32,677)
	$ 34,078	$ 42,443

Saskatchewan Property Management Corporation
Notes to the Financial Statements
March 31, 1992

6. Other assets

	1992	1991
	(Thousands of dollars)	
Deferred costs	$ 7,827	$ 10,504
Inventories of parts and supplies	3,921	4,725
Prepaid expenses	3,303	3,683
Unamortized debt discount, premium and issue expenses	-	4,915
	$ 15,051	$ 23,827

During the year interest of $1,255,000 (1991 - $853,000) was capitalized for development of the geographic information system.

7. Capital and operating lease obligation

Future minimum lease payments under capital and operating leases are:

Fiscal year	Capital Leases	Operating Leases
	(Thousands of dollars)	
1992/93	$ 15,369	$ 30,653
1993/94	14,850	27,689
1994/95	14,580	24,017
1995/96	14,653	20,806
1996/97	14,744	18,192
Subsequently	166,786	73,991
	240,982	$195,348
Less:		
Interest implicit in leases at an average rate of 13.79%	108,384	
Executory costs	58,909	
	167,293	
	$73,689	

Capital leases expire at various dates up to May 31, 2012.

Saskatchewan Property Management Corporation
Notes to the Financial Statements
March 31, 1992

8. Long term debt

Province of Saskatchewan:

Percent	Issue Date	Due Date	1992 Balance	1991 Balance
			(Thousands of dollars)	
10.00% (a)	Feb 2/88	May 1/98	$ -	$ 50,000
9.75%	Feb 25/88	Feb 25/93	-	50,000
9.88%	Jul 21/88	Jul 21/91	-	25,000
10.25%	Nov 10/88	Nov 10/93	-	50,000
10.50%	Feb 23/89	Feb 23/94	-	25,000
9.88%	Jul 6/89	Jul 6/99	-	100,000
10.00% (b)	Jan 18/90	Jan 18/10	-	75,000
11.25%	Oct 11/90	Jul 12/00	-	75,000
11.00%	Jan 9/91	Jan 9/01	-	100,000
10.50%	Feb 27/91	Apr 15/94	-	25,000
10.13%	Jul 3/91	Jul 3/98	-	-
8.13%	Feb 4/92	Feb 4/97	-	-
			-	575,000
Saskatchewan Economic Development Corporation:				
11.25% Loan payable in monthly installments of $24,152 including interest, due Mar. 31, 2006			-	2,203
Sinking funds on deposit with Minister of Finance			-	(776)
			$ -	$ 576,427

(a) This issue was retractable after May 1, 1991 at the option of the investor. On May 1, 1991, $46,433,000 was retracted. The interest rate for the remaining 7 years of this issue was 10.25%.

(b) This issue required annual sinking fund payments of 1% of the outstanding debt.

9. Promissory notes

As at March 31, 1991, the interest bearing promissory notes payable to the Province of Saskatchewan were due June 28, 1991 and had an average interest rate of 9.73%.

Saskatchewan Property Management Corporation
Notes to the Financial Statements
March 31, 1992

10. Contributed surplus

As a result of the change in operations as described in Note 1, the corporation eliminated long term debt, promissory notes, related expenses payable to the Province of Saskatchewan, loans receivable from third parties, tenant improvements receivable from the Province of Saskatchewan, and the provincial share of deferred costs of the geographic information system. The difference is considered to be a capital contribution by the Province of Saskatchewan and has been accounted for as contributed surplus.

Long term debt	$603,567,000
Promissory notes	111,452,000
Accounts payable	14,307,000
Unamortized debt discount, premium and issue expenses	(5,195,000)
Sinking funds on deposit with with Minister of Finance	(1,642,000)
	722,489,000
Loans receivable	(665,204,000)
Tenant improvements receivable	(16,300,000)
Deferred costs	(6,254,000)
Transfer to contributed surplus	$ 34,731,000

11. Province of Saskatchewan equity

The Province of Saskatchewan has contributed equity to the corporation through assets and liabilities transferred to the corporation. In 1992 net assets of $3,652,000 (1991 - $393,000) were returned to the province. The amount transferred from the province in 1992 was nil (1991 - nil).

12. Commitments

As at March 31, 1992, the corporation has construction and other significant commitments of $5,067,000.

Saskatchewan Property Management Corporation
Notes to the Financial Statements
March 31, 1992

13. Subsequent event

Commencing April 1, 1992, the Department of Natural Resources assumed responsibility for fire suppression services previously provided to the department by the corporation. As a result, on April 1, 1992, the corporation transferred net program assets to the Province of Saskatchewan as follows:

Inventory	$1,417,222
Aircraft	4,590,020
Equipment	106,632
Accounts payable	(29,327)
Reduction in Province of Saskatchewan equity	$6,084,547

14. Related party transactions

The corporation receives substantially all of its revenues from Saskatchewan Crown controlled departments, agencies, corporations and public institutions. These revenues primarily are determined with reference to market; however, in such cases where comparable market rates do not exist, rates are based on the operating costs and the amortization of the related capital costs.

Accommodation revenues are shown net of the participation credit of $57,751,000 (1991 - $86,965,000). The participation credit is a return of profit to Saskatchewan crown departments and agencies which are funded through the provincial treasury. The participation credit percentage of 33.2% (1991 - 49%) is predetermined and applied to the volume of accommodation business.

The continued application of the participation credit to accommodation revenue generated from real estate investments under capital lease will result in the corporation not recovering all of its costs. The extent of costs which may not be recovered cannot be determined. The impact, if any, will be charged to operations in the period in which it is determined.

Included in these financial statements are expenses resulting from routine operating transactions conducted at prevailing market rates with various Saskatchewan Crown controlled departments, agencies and corporations with which the corporation is related.

Account balances resulting from these transactions are included in the statement of financial position and are settled in normal trade terms.

Saskatchewan Property Management Corporation
Notes to the Financial Statements
March 31, 1992

15. Comparative information

Certain of the 1991 figures have been reclassified to conform to the current year's presentation.

AUDITOR'S REPORT

To the Members of the Legislative Assembly
Province of Saskatchewan:

We have audited the statement of financial position of Saskatchewan Wetland Conservation Corporation as at March 31, 1992 and the statements of revenues and expenditures and changes in financial position for the year then ended. These financial statements are the responsibility of the corporation's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the corporation as at March 31, 1992 and the results of its operations and the changes in its financial position for the year then ended in accordance with accounting principles described in Note 2.

Price Waterhouse

Chartered Accountants

April 29, 1992
Regina, Saskatchewan

Saskatchewan Wetland Conservation Corporation
Statement of Financial Position

	March 31 1992	1991
Assets		
Current assets		
Cash	$ 664,454	$ 767,533
Accounts receivable	70,157	22,875
Short term investments	---	50,000
Prepaid expenses	1,773	3,710
Inventory of fencing materials	15,921	16,846
	752,305	860,964
Capital assets, at cost (Note 2)	142,264	135,640
Less: Accumulated depreciation	55,399	24,497
	86,865	111,143
	$ 839,170	$ 972,107
Liabilities and Fund Balance		
Current liabilities		
Accounts payable	$ 51,311	$ 151,995
Investment in capital assets	86,865	111,143
Funds available for future operations	700,994	708,969
	$ 839,170	$ 972,107

Saskatchewan Wetland Conservation Corporation
Statement of Revenues and Expenditures and Funds Available for Future Operations

	Year ended March 31 1992	Three months ended March 31 1991
Revenue		
Funding contributions		
Environmental Protection Fund	$ 400,000	$ 187,500
Canadian Wildlife Service	1,168,800	748,800
Wildlife Habitat Canada	10,000	---
	1,578,800	936,300
Other income	63,215	30,440
	$1,642,015	966,740
Expenditures		
Biological evaluation	277,139	72,999
Communication	224,812	116,968
Capital asset acquisitions	7,292	79,812
Land management	54,151	64,487
Payments to delivering partners	700,000	390,000
Provincial program co-ordination	386,596	130,493
	1,649,990	854,759
Revenues over (under) expenditures	(7,975)	111,981
Funds available for future operations at beginning of period	708,969	596,988
Funds available for future operations at end of period	$ 700,994	$ 708,969

Saskatchewan Wetland Conservation Corporation
Statement of Changes in Financial Position

	Year ended March 31 1992	**Three months ended March 31 1991**
Cash provided by (used in) operating activities		
Excess of revenues over expenditures for the period	$ (7,975)	$ 111,981
Changes in non-cash operating items		
Accounts receivable	(47,282)	6,894
Prepaid expenses	1,937	(2,367)
Inventory	925	3,801
Accounts payable	(100,684)	(295,481)
Decrease in cash during the period	(153,079)	(175,172)
Cash, beginning of period	817,533	992,705
Cash, end of period	$ 664,454	$ 817,533
Cash comprised of		
Cash	$ 664,454	$ 767,533
Short term investments	---	50,000
	$ 664,454	$ 817,533

Saskatchewan Wetland Conservation Corporation
Notes to Financial Statements
March 31, 1992

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1. Incorporation of Saskatchewan Wetland Conservation Corporation

Saskatchewan Wetland Conservation Corporation was incorporated by Order-in-council December 21, 1989 under the Crown Corporations Act, 1978. The corporation's mandate under the incorporating Order-in-council is to co-ordinate the delivery of the North American Waterfowl Management Plan in Saskatchewan. The North American Waterfowl Management Plan was formally adopted on May 14, 1986 by the Federal Governments of Canada and the United States as a plan for conservation of internationally shared waterfowl resources.

2. Summary of significant accounting policies

This summary of significant accounting policies provides a description of the accounting methods and practices that have been used in the preparation of these financial statements.

General principles
The corporation has adopted the accrual basis of accounting.

Inventories
Inventories are carried at the lower of cost and estimated market value. Donated inventories are recorded as income in the period received and are valued at the estimated fair market value.

Capital assets
Capital asset acquisitions are expensed during the year of purchase. To maintain accountability for these capital assets, the cost, net of a charge for depreciation, is reflected on the statement of financial position as an asset with an offsetting equity balance. Charges for depreciation are based on the declining-balance method at rates ranging from 20% to 30%.

3. Related party transactions

Included in these financial statements are various revenue and expenditure amounts resulting from routine operating transactions conducted at prevailing market prices with various Saskatchewan Crown-controlled departments, agencies, and corporations with which the corporation is related.

Account balances resulting from these transactions are included in the statement of financial position and are settled on normal trade terms. Other accounts due to and from related parties and the terms of settlement are described separately in these financial statements and the notes thereto.

Saskatchewan Wetland Conservation Corporation
Notes to Financial Statements
March 31, 1992

4. Reporting entity

Under the authority of Order-in-council No. 29/90 dated January 10, 1990, Saskatchewan Wetland Conservation Corporation holds responsibility to co-ordinate or account for the collection and disbursement of monies related to programs or activities undertaken in Saskatchewan pursuant to the North American Waterfowl Management Plan. These financial statements report only those monies designated to be collected and distributed through the accounts of the corporation.

5. Change in fiscal year end

In accordance with Order-in-council No. 176/91 dated March 6, 1991 the company changed its fiscal year end from December 31 to March 31 of each year. These financial statements report the operations of the corporation for the year ended March 31, 1992. The comparative figures presented in these financial statements report the operations for the three month period from January 1, 1991 to March 31, 1991.

6. Contingent liability

Revenues received from the Canadian Wildlife Service and Wildlife Habitat Canada are subject to funding agreements. The corporation could be required to reimburse these funding sources for amounts unapplied to eligible expenditures.

7. Other income

Other income is comprised as follows:

	1992	1991
Interest earned	$ 53,098	$ 26,926
Miscellaneous revenues	10,117	3,514
	$ 63,215	$ 30,440

CHARTERED ACCOUNTANTS
MATCHETT, POTTS & SEIPP

AUDITORS' REPORT

To the Members of the Legislative Assembly
of the Province of Saskatchewan

We have examined the statement of financial position of Souris Basin Development Authority as at December 31, 1991, and the statement of operations and retained earnings for the year then ended. These financial statements are the responsibility of the Authority's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards required that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Authority as at December 31, 1991, and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

Matchett, Potts & Seipp
MATCHETT, POTTS & SEIPP
ESTEVAN, SASKATCHEWAN
MARCH 13, 1992

SOURIS BASIN DEVELOPMENT AUTHORITY
STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 1991

	1991	1990
ASSETS		
CASH	$ 40,075	$1,948,629
ACCOUNTS RECEIVABLE (Note 3)	125,551	11,087
GST REBATE RECEIVABLE (Note 4)	1,756,973	---
CONTRACT ADVANCES RECEIVABLE (Note 5)	11,571,328	3,070,260
LAND DEPOSITS	3,000	21,000
ADVANCES ON DISBURSEMENTS (Note 6)	1,000	1,945,005
	$13,497,927	$6,995,981
LIABILITIES & EQUITY		
LIABILITIES		
ACCOUNTS PAYABLE (Note 7)	$13,495,885	$6,980,875
DEFERRED REVENUE	2,042	15,106
	$13,497,927	$6,995,981
EQUITY		
RETAINED EARNINGS	---	---
	$13,497,927	$6,995,981

(SEE ACCOMPANYING NOTES)

SOURIS BASIN DEVELOPMENT AUTHORITY
STATEMENT OF OPERATIONS AND RETAINED EARNINGS
YEAR ENDED DECEMBER 31, 1991

	1991	1990
REVENUE		
CONTRACT REVENUE EARNED	$78,601,068	$44,342,034
INTEREST REVENUE	207,879	257,280
LAND LEASEBACK REVENUE	167,351	56,795
	$78,976,298	$44,656,109
EXPENSES		
COST OF CONTRACTS	$75,662,943	$42,793,785
GENERAL & ADMINISTRATION	1,513,271	1,823,971
INTEREST EXPENSE	43,111	38,353
GST EXPENSE (Note 4)	1,756,973	---
	$78,976,298	$44,656,109
NET EARNINGS	---	---
RETAINED EARNINGS BEGINNING OF YEAR	---	---
RETAINED EARNINGS END OF YEAR	$ ---	$ ---

(SEE ACCOMPANING NOTES)

SOURIS BASIN DEVELOPMENT AUTHORITY

NOTES TO FINANCIAL STATEMENTS

December 31, 1991

1. **Status of the Corporation**

The Souris Basin Development Authority was established by Order in Council 270/86 and continues under the provisions of part one of The Crown Corporations Act, 1978. The mandate of the Authority is to coordinate and manage the design and construction of the Rafferty and Alameda Dam projects as the agent for Saskatchewan Water Corporation. Pursuant to the agency agreement between the Authority and Saskatchewan Water Corporation, the Corporation will fund the Authority for all costs incurred (net of other revenue) as they relate to the agreement. These projects are multi-purpose in nature involving several Government Departments, Agencies and Crown Corporations.

2. **Significant Accounting Policies**

The Souris Basin Development Authority's accounting policies are in accordance with generally accepted accounting principles. The following summary of accounting policies describes the accounting methods and practices considered to be significant to the Authority's Financial Statements:

(i) Contract Revenue and Cost Recognition

Contract Revenue Earned - advances are recognized as contract revenue on the basis of total expenses incurred (net of other revenue) during the year.

Cost of Contracts-includes all direct costs determined using the percentage-of-completion method.

3. **Accounts Receivable**

	1991	1990
Expense recoveries	$119,636	$ 7,153
Expense advances	1,000	1,000
Leaseback revenue	4,915	2,934
	$125,551	$11,087

SOURIS BASIN DEVELOPMENT AUTHORITY

NOTES TO FINANCIAL STATEMENTS

December 31, 1991

4. Goods and Services Tax Rebate

The Authority has recognized in this financial statement a Goods and Services Tax Rebate receivable for $1,756,973. This estimate was based on the Authority being a non-profit organization which entitles it to a 50% rebate of the Goods and Services Tax paid on purchases.

The Authority is in the process of requesting to be designated as a municipality for the purpose of the Goods and Services Tax. If successful the Authority will be eligible for an additional rebate of $250,996 which has not been recognized in this financial statement. When the status of the Authority under the Goods and Serivces Tax Act is resolved and the additional rebate determined, it will be credited to the cost of contracts in the year of resolution.

5. Contract Advances Receivable

	1991 (Cumulative)	1990 (Cumulative)
Total Advances		
Sask Water	$152,950,000	$82,950,000
City of Minot	200,000	100,000
	153,150,000	83,050,000
Less: Total Costs Incurred (Net of Other Revenue)	164,721,328	86,120,260
	$11,571,328	$ 3,070,260

6. Advance on Disbursements

Agreements with certain oil companies regarding mitigation of the impacts of the Rafferty and Alameda Dams on their facilities require that the Authority advance funds to the said companies. As mitigation work proceeds, actual invoices are authorized by the Authority. The approved amounts are then expensed and the advance on disbursements account is credited accordingly.

7. Accounts Payable

	1991	1990
Contract Payables	$10,917,909	$4,017,768
General & Admin Payables	15,471	113,744
Contract Holdbacks	2,562,505	2,849,363
	$13,495,885	$6,980,875

SOURIS BASIN DEVELOPMENT AUTHORITY

NOTES TO FINANCIAL STATEMENTS

December 31, 1991

8. **Remuneration of Directors**

The four current members of the Board of Directors are all members of Executive Council and are thus deemed to be Government Affiliated Directors. As such they receive no renumeration from the Authority for their services. During 1991, prior to the expiry of their terms, the non government Directors who served on the previous board received renumeration totalling $22,984 (1990 - $10,850).

9. **Related Party Transactions**

Included in these financial statements are income and expense amounts resulting from routine operating transactions conducted at prevailing market prices with various Saskatchewan Crown controlled Departments, Agencies, and Corporations with which the Authority is related. Account balances resulting from these transactions are included in the Statement of Financial Position and are settled on normal trade terms except as described below.

The Authority has entered into an agency agreement with the Saskatchewan Water Corporation whereby the Authority undertakes to plan, organize, design and construct the Rafferty and Alameda Dam Projects; in turn the Corporation is to provide consulting services out of its own resources without further consideration within the limits of its own staff, expertise, and facilities currently in place. To the extent the Corporation incurs costs for contract personnel or facilities to provide these services, they shall be reimbursed for the cost by the Authority.

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the balance sheet of the South Saskatchewan River Irrigation District No. 1 as at December 31, 1991 and the statements of income, retained earnings and changes in financial position for the year then ended. These financial statements are the responsibility of the District's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the District as at December 31, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

W.K. Strelioff

Regina, Saskatchewan
January 24, 1992

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

SOUTH SASKATCHEWAN RIVER IRRIGATION DISTRICT NO. I

BALANCE SHEET

As at December 31

	1991	1990
ASSETS		
Current		
Cash and short term investments	$ 831,499	$ 655,654
Accounts receivable	181,836	152,772
Accrued interest receivable	1,501	8,328
Prepaid expense	3,368	3,393
	1,018,204	820,147
Designated		
Irrigation system replacement reserve assets (Note 4)	1,287,313	1,222,242
Equipment replacement reserve assets (Note 5)	63,640	28,729
Fixed assets (Note 6)	324,233	357,037
	$2,693,390	$2,428,155
LIABILITIES AND EQUITY		
Liabilities		
Accounts payable and accrued liabilities	$ 3,304	$ 5,683
Equity		
Contributed surplus	143,400	143,400
Retained earnings (Statement 3)	2,546,686	2,279,072
	2,690,086	2,422,472
Total liabilities and equity	$2,693,390	$2,428,155

(See accompanying notes to the financial statements)

Statement 2

SOUTH SASKATCHEWAN RIVER IRRIGATION DISTRICT NO. 1

STATEMENT OF INCOME

Year Ended December 31

	1991	1990
Revenue		
Water rate charges and penalties	$346,295	$389,533
Custom work revenue	316,045	160,587
Grant - Saskatchewan Water Corporation (Note 7)	32,268	34,246
Other revenue	18,325	17,516
	712,933	601,882
Expenses		
Salaries & employee benefits	262,861	258,395
Operations and maintenance	235,298	252,740
Pumping cost - power	59,645	93,311
Depreciation	37,348	38,735
Fees & licences	6,649	3,523
Professional services	807	543
Travel and sustenance	3,496	4,270
Insurance	7,943	8,039
Bad debt expense	10	2,314
Other	17,823	12,864
	631,880	674,734
Income (loss) from operations	81,053	(72,852)
Other income		
Interest income	186,561	212,921
Gain on sale of fixed assets	---	18,344
Net income for year - to Statement 3	$267,614	$158,413

(See accompanying notes to the financial statements)

Statement 3

SOUTH SASKATCHEWAN RIVER IRRIGATION DISTRICT NO. 1

STATEMENT OF RETAINED EARNINGS

Year Ended December 31

	Unappropriated		Irrigation System Reserve		Equipment Replacement Reserve		Totals	
	1991	1990	1991	1990	1991	1990	1991	1990
Balance, beginning of year	$1,028,101	$ 940,200	$1,222,242	$1,116,495	$ 28,729	$ 63,964	$2,279,072	$2,120,659
Add: Net income (Statement 2)	267,614	158,413	---	---	---	---	267,614	158,413
Appropriations approved during the year	(160,541)	(176,072)	121,086	132,762	39,455	43,310	---	---
Release of previous years' appropriations	60,559	105,560	(56,015)	(27,015)	(4,544)	(78,545)	---	---
Balance, end of year	$1,195,733	$1,028,101	$1,287,313	$1,222,242	$ 63,640	$ 28,729	$2,546,686	$2,279,072

(See accompanying notes to the financial statements)

Statement 4

SOUTH SASKATCHEWAN RIVER IRRIGATION DISTRICT NO. 1

STATEMENT OF CHANGES IN FINANCIAL POSITION

Year ended December 31

	1991	1990
Cash provided by (used in):		
Operating activities:		
Net income	$267,614	$158,413
Add (deduct) items not requiring or generating cash:		
- depreciation	37,348	38,735
- gain on sale of fixed assets	---	(18,344)
	304,962	178,804
Net change in non-cash working capital items	(24,591)	16,801
	280,371	195,605
Financing activities:		
Increase in other designated assets	(99,982)	(70,512)
Investment activities:		
Purchase of fixed assets	(4,544)	(119,033)
Proceeds from sale of fixed assets	---	19,494
Net increase in cash position	175,845	25,554
Cash and short term investments, beginning of year	655,654	630,100
Cash and short term investments, end of year	$831,499	$655,654

(See accompanying notes to the financial statements)

SOUTH SASKATCHEWAN RIVER IRRIGATION DISTRICT NO. 1

NOTES TO THE FINANCIAL STATEMENTS

December 31, 1991

1. Accounting Policies

a) Fixed assets are recorded at cost, except for assets that the District purchased from the Department of Agriculture in 1976 for the sum of $1. These assets were recorded at their estimated net book value at the time of the transfer, with a corresponding amount reflected as contributed surplus of $143,400.

b) Depreciation is calculated on a straight-line basis with annual rates determined by expected asset life. The rates of depreciation range between 5% to 20%.

c) Short term investments are stated at cost which approximates market value.

2. Establishment of the District

In accordance with Section 3 of The South Saskatchewan River Irrigation Act, the District was established by Order in Council on September 23, 1966. Effective April 1, 1976 the Board of Trustees of the District assumed responsibility from the Department of Agriculture for the administration, operation and maintenance of the District.

3. Retained Earnings

The District has adopted the policy of appropriating retained earnings to establish the following reserves:

a) The Irrigation System Replacement Reserve is to provide for the cost of major improvement or capital replacement of the irrigation system. The amount appropriated in the current year represents the amount of interest earned by the designated assets.

b) The Equipment Replacement Reserve is to provide for the cost of maintaining and replacing equipment. The amount appropriated in the current year represents the amount of depreciation charged during the year plus interest earned by the designated assets.

4. Irrigation System Reserve Assets

The following designated assets relate to the Irrigation System Replacement Reserve:

	1991	1990
Cash and short term investments	$1,283,560	$1,158,430
Accrued interest receivable	3,753	63,812
	$1,287,313	$1,222,242

5. Equipment Replacement Reserve Assets

The following designated assets relate to the Equipment Replacement Reserve:

	1991	1990
Cash and short term investments	$63,640	$28,154
Accrued interest receivable	---	575
	$63,640	$28,729

6. Fixed Assets

	1991			1990
	Cost	Accumulated Depreciation	Net Book Value	Net Book Value
Operations and maintenance equipment	$575,489	$258,814	$316,675	$350,241
Small tools	4,921	3,898	1,023	243
Radio equipment	9,539	7,039	2,500	3,043
Metering equipment	4,323	4,323	---	---
Office equipment	9,793	5,758	4,035	3,510
	$604,065	$279,832	$324,233	$357,037

7. Grant Revenue

According to the January 1, 1980 Memorandum of Understanding between the Department of Agriculture and the Board (which has been assumed by the Saskatchewan Water Corporation), the Saskatchewan Water Corporation provides the shortfall between the gross revenue calculated on the total 42,000 acre base and the actual revenue earned from the operation and maintenance of the acreage developed for irrigation.

8. Costs Borne by Other Agencies

The District has not been charged with any occupancy costs. Accordingly, these costs, which are borne by the Saskatchewan Water Corporation, are not reflected in these financial statements.

9. Related Party Transactions

Included in these financial statements are income and expense amounts resulting from routine operating transactions with various Saskatchewan-controlled departments, agencies and corporations with which the Board is related. Transactions with these parties are recorded at normal market prices except as described in the notes to the financial statements.

Account balances resulting from these transactions are included in the Balance Sheet and are settled on normal trade terms.

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the balance sheet of the Agricultural Implements Board as at March 31, 1992 and the statement of revenue, expenditure and reserve fund for the year then ended. These financial statements are the responsibility of the Board's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Board as at March 31, 1992 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

W.K. Strelioff

Regina, Saskatchewan
June 26, 1992

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

AGRICULTURAL IMPLEMENTS BOARD
BALANCE SHEET
As at March 31

	1992	1991
ASSETS		
Cash	$ 111,683	$ 103,895
Accounts receivable	2,090	4,329
	$ 113,773	$ 108,224
FUND BALANCE		
Reserve Fund (Statement 2)	$ 113,773	$ 108,224
	$ 113,773	$ 108,224

(See accompanying notes to the financial statements)

Statement 2

AGRICULTURAL IMPLEMENTS BOARD
STATEMENT OF REVENUE, EXPENDITURE AND RESERVE FUND
Year Ended March 31

	1992	1991
Revenue:		
Assessment levies	$ 14,587	$ 8,526
Interest income	9,405	12,463
	23,992	20,989
Expenditure:		
Compensation payments	14,049	3,500
Investigations and hearings	4,394	1,417
	18,443	4,917
Net revenue	5,549	16,072
Reserve Fund, beginning of year	108,224	92,152
Reserve Fund, end of year - to Statement 1	$ 113,773	$ 108,224

(See accompanying notes to the financial statements)

AGRICULTURAL IMPLEMENTS BOARD
NOTES TO THE FINANCIAL STATEMENTS
March 31, 1992

1. Accounting Policy

The accounts are maintained on the accrual basis of accounting.

2. Authority

The Agricultural Implements Board is continued under *The Agricultural Implements Act*. Under this Act, a fund known as the Agricultural Implements Compensation Fund, through which all transactions reflected in these statements are conducted, is continued:

a) to pay compensation to farmers;

b) to defray the expenses of investigating and hearing claims for compensation under this Act; and

c) to maintain a reserve fund to pay compensation that may become payable in the future.

3. Prior Period Adjustment

The financial statements for the year ended March 31, 1991 have been restated due to an error in recording assessment levies revenue. The statement of Revenue, Expenditure and Reserve Fund has been restated for 1991 to increase the assessment levies revenue, net revenue, and Reserve Fund, end of year by $4,000. The Balance Sheet has been restated for 1991 to increase accounts receivable and the Reserve Fund by $4,000.

4. Costs Borne by Related Parties

Salary and administration costs other than those in respect of investigations and hearings have been absorbed by various departmental appropriations and are therefore not reflected in these financial statements.

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the balance sheet of the Assurance Fund as at March 31, 1992 and the statements of revenue and expenses and cash flows for the year then ended. These financial statements are the responsibility of the Fund's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Fund as at March 31, 1992 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

W.K. Strelioff

Regina, Saskatchewan
June 26, 1992

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

ASSURANCE FUND
BALANCE SHEET
March 31, 1992

	1992	1991
ASSETS		
Cash	$ 75,000	$ 75,000
	$ 75,000	$ 75,000
LIABILITIES AND FUND BALANCE		
Fund balance (Note 2)	$ 75,000	$ 75,000
	$ 75,000	$ 75,000

(See accompanying notes to the financial statements)

Statement 2

ASSURANCE FUND
STATEMENT OF REVENUE AND EXPENSES
Year Ended March 31, 1992

	1992	1991
Revenue:		
Fees: Land Titles Registration District (Note 2)		
- Battleford	$ 11,121	$ 8,519
- Humboldt	5,961	4,924
- Moose Jaw	10,004	9,860
- Prince Albert	12,988	9,589
- Regina	40,234	31,146
- Saskatoon	33,729	27,749
- Swift Current	8,272	6,136
- Yorkton	5,387	4,235
Interest	–	6,442
Total revenue	127,696	108,600
Expenses:		
Claims incurred (Note 2)	27,027	23,310
Transfers to Consolidated Fund (Note 2)	100,669	85,290
Total Expenses	127,696	108,600
Excess of revenue over expenses	–	–

(See accompanying notes to the financial statements)

Statement 3

ASSURANCE FUND
STATEMENT OF CASH FLOWS
Year Ended March 31, 1992

	1992	1991
Excess of revenue over expenses	$ —	$ —
Cash provided by (used in) financing activities:		
Proceeds from matured investments	—	218,558
Purchase of investments	—	(148,051)
Net increase (decrease) in cash during the year	—	70,507
Cash balance at the beginning of year	75,000	4,493
Cash balance at the end of year	$ 75,000	$ 75,000

(See accompanying notes to the financial statements)

ASSURANCE FUND
NOTES TO THE FINANCIAL STATEMENTS
March 31, 1992

1. Accounting Policy

a) The accounts are maintained on the accrual basis of accounting.

b) The fund has not been charged with occupancy costs or administrative salaries and no provision for such costs is reflected in these statements. These costs are borne by the Consolidated Fund.

2. Establishment of the Fund

The Assurance Fund was established in 1886. It receives 1% of all fees received by Land Titles offices. These funds are used to pay monies to any person who incurs a loss due to an omission or mistake of a Land Titles office employee. The size of the Fund is limited to $75,000. Monies in excess of that amount are transferred to the Consolidated Fund.

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the balance sheet of the Cattle Marketing Deductions Fund as at March 31, 1992 and the statement of revenue, expenditure and net assets for the year then ended. These financial statements are the responsibility of the Fund's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Fund as at March 31, 1992 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

W.K. Strelioff

Regina, Saskatchewan
July 13, 1992

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

CATTLE MARKETING DEDUCTIONS FUND
BALANCE SHEET
As At March 31

	1992	1991
ASSETS		
Current Assets:		
Cash	$ —	$ 40,173
Due from Consolidated Fund	770,131	934,415
Accounts receivable	246,856	295,439
	$1,016,987	$1,270,027
LIABILITIES AND NET ASSETS		
Current Liabilities:		
Accounts payable (Note 3)	$ 109,179	$ 340,394
Net assets - Statement 2	907,808	929,633
	$1,016,987	$1,270,027

(See accompanying notes to the financial statements)

Statement 2

CATTLE MARKETING DEDUCTIONS FUND
STATEMENT OF REVENUE, EXPENDITURE AND NET ASSETS
Year Ended March 31

	1992	1991
Revenue		
Deductions under sections 3 and 4 of The Cattle Marketing Deductions Act and Regulations	$1,108,336	$1,085,062
Less Commissions	32,560	31,955
Net deductions	1,075,776	1,053,107
Bank and investment interest	70,772	132,834
Total revenue	1,146,548	1,185,941
Expenditure		
Grants (Schedule 1 and Note 3)	1,117,996	1,274,985
Refund of deductions	44,609	35,286
Advisory Committee and other expenses	5,768	5,413
Total expenditure	1,168,373	1,315,684
Net (expenditure)	(21,825)	(129,743)
Net assets, beginning of year	929,633	1,273,641
Restatement (Note 3)	—	(214,265)
Net assets, beginning of year restated	929,633	1,059,376
Net assets, end of year	$ 907,808	$ 929,633

(See accompanying notes to the financial statements)

CATTLE MARKETING DEDUCTIONS FUND
NOTES TO THE FINANCIAL STATEMENTS
March 31, 1992

1. Significant Accounting Policies

The financial statements are prepared in accordance with generally accepted accounting principles. The following accounting principles are considered significant.

a) Accrual Basis

The financial statements are prepared on the accrual basis of accounting.

b) Grants

Grants are recorded as expense when approved and the eligibility criteria, if any, have been met by the recipient.

2. Legislative Authority

a) Pursuant to the provisions of The Cattle Marketing Voluntary Deductions Amendment Act, 1983 proclaimed into force August 29, 1983, the Cattle Marketing Voluntary Deductions Act Trust Fund was continued as the Cattle Marketing Deductions Fund and the assets and liabilities of the Cattle Marketing Voluntary Deductions Act Trust Fund were deemed to be the assets and liabilities of the Fund.

b) The Fund is administered by an Advisory Committee established under the Act who authorize all expenditures from the Fund subject to the approval of the Minister of Agriculture and Food.

c) The purpose of this Fund is to develop, improve and promote the cattle industry.

3. Change in Accounting Policy

The Fund changed its policy of recognizing grants as expenditures when requests for specific payments were received and approved. The Fund now recognizes grants as expenditures when they are approved and the eligibility criteria, if any, have been met by the recipient. The financial statements have been restated retroactively. The effect of the change is to reduce beginning net assets for grants relating to prior years by $214,265. The effect in 1991 is to increase grants by $111,680, increase net expenditure by $111,680 and increase accounts payable by $325,945. The effect in 1992 is to decrease grants by $584,761 and decrease accounts payable by $158,816.

4. Deductions

Dealers purchase cattle at market prices. The dealers deduct from the purchase price $1.00 for each head of cattle purchased. Dealers submit $1.00 for each head of cattle purchased less a $0.03 per head commission to the Fund.

5. Administration Cost

The Fund has not been charged with any occupancy costs or administrative salaries and no provision for such costs is reflected in these statements. These costs are borne by various departmental appropriations.

6. Commitments

At March 31, 1992 the Fund had approved grants totalling $796,938 (1991 - $885,012) for payment in the year ended March 31, 1993, and $188,978 (1991 - $230,004) for payment in the year ended March 31, 1994.

Schedule 1

CATTLE MARKETING DEDUCTIONS FUND
SCHEDULE OF GRANTS
Year Ended March 31

	1992	1991
Canadian Cattlemen's Association:		
Operating Expenses	$ 145,831	$ 117,290
Beef Information Centre and National Advertising Campaign	780,000	900,000
	925,831	1,017,290
Veterinary Infectious Disease Organization	75,000	75,000
University of Saskatchewan (Department of Animal & Poultry Science)	---	27,500
University of Saskatchewan School of Agriculture	---	5,000
Saskatchewan Stock Grower's Association	12,565	47,725
Canada Beef Export Federation	70,000	30,000
Saskatchewan Beef Information Centre	25,000	25,000
Saskatchewan Cattle Feeders' Association	9,250	31,720
Saskatchewan Agricultural Hall of Fame	350	350
SaskCan Livestock Export Inc.	---	10,000
Agricultural Institute of Management	---	5,400
	$1,117,996	$1,274,985

KPMG Peat Marwick Thorne

Chartered Accountants

AUDITORS' REPORT

To the Members of the Legislative Assembly
Province of Saskatchewan

We have examined the balance sheet of the Crop Reinsurance Fund of Saskatchewan as at March 31, 1992 and the statement of revenue, expenditure and fund deficiency for the year then ended. These financial statements are the responsibility of the Fund's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. These standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Fund as at March 31, 1992 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

Peat Marwick Thorne

Chartered Accountants

Regina, Canada

August 11, 1992

CROP REINSURANCE FUND OF SASKATCHEWAN

Balance Sheet

March 31, 1992, with comparative figures for 1991

		1992	1991 (restated)
Liability and Fund Deficiency			
Liability:			
Due to Saskatchewan Crop Insurance Corporation (note 4)	$	150,944,442	176,223,484
Fund deficiency		(150,944,442)	(176,223,484)
	$	–	–

See accompanying notes to financial statements.

CROP REINSURANCE FUND OF SASKATCHEWAN

Statement of Revenue, Expenditure and Fund Deficiency

Year ended March 31, 1992, with comparative figures for 1991

		1992	1991
			(restated)
Revenue:			
Premium ceded from Saskatchewan Crop Insurance Corporation	$	25,279,042	34,550,056
Expenditure:			
Reinsurance paid to Saskatchewan Crop Insurance Corporation		–	15,775,261
Excess of revenue over expenditure		25,279,042	18,774,795
Fund deficiency, beginning of year			
As previously reported		176,951,595	194,998,279
Prior period adjustments (note 3)		(728,111)	–
As retated		176,223,484	194,998,279
Fund deficiency, end of year	$	150,944,442	176,223,484

See accompanying notes to financial statements.

CROP REINSURANCE FUND OF SASKATCHEWAN

Notes to Financial Statements

March 31, 1992

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1. **Status of the fund:**

The Canada/Saskatchewan Crop Insurance Agreement between the Governments of Saskatchewan and Canada provides for the establishment of two reinsurance funds:

i) The Crop Reinsurance Fund of Saskatchewan - which is administered by the Government of Saskatchewan, and

ii) The Crop Reinsurance Fund of Canada for Saskatchewan - which is administered by the Government of Canada.

2. **Significant accounting policies:**

Premiums ceded from Saskatchewan Crop Insurance Corporation

Under the terms of the agreement indicated in Note 1, the Saskatchewan Crop Insurance Corporation is required to pay premiums ceded into the Reinsurance Funds based on premiums received during the insurance year.

Liability for claim payments from the Reinsurance Funds

As provided for in the agreement indicated in note 1, payments may be made out of the Reinsurance Funds if indemnities required to be paid in an insurance year exceed the aggregate of:

a) the premium receipts for the year less reinsurance premiums ceded, and
b) the reserve fund balance of the Saskatchewan Crop Insurance Corporation - Insurance operation.

To the extent that payments are required out of the Reinsurance Funds, the Crop Reinsurance Fund of Saskatchewan or the Government of Saskatchewan will be responsible firstly for an amount not exceeding 2-1/2% of the total liability under policies in force in the insurance year.

CROP REINSURANCE FUND OF SASKATCHEWAN

Notes to Financial Statements

March 31, 1992

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2. Significant accounting policies (continued):

Liability for claim payments from the Reinsurance Funds (continued)

The balance of indemnities to be paid would be shared 75% by Canada and 25% by Saskatchewan out of the respective Reinsurance Funds excepting that Saskatchewan will not firstly be responsible for any amounts described in the preceding paragraph if Saskatchewan has not been repaid for amounts previously paid under that paragraph and the amounts not repaid exceed 16-2/3% of the total liability under policies of insurance in force in that year.

3. Prior period adjustment:

The Crop Reinsurance Fund of Saskatchewan was incorrectly charged by the Saskatchewan Crop Insurance Corporation resulting in an overpayment of reinsurance to the Saskatchewan Crop Insurance Corporation. The correction has been applied retroactively and has decreased the amount due to Saskatchewan Crop Insurance Corporation and fund deficiency as at March 31, 1991 by $1,458,589 and increased the excess of revenue over expenditure for the year ended March 31, 1991 by $1,458,589.

Additionally, as a result of an audit of the 1990 - 91 Crop Insurance Program by the Government of Canada, contributions by them to the Crop Insurance Fund and the corresponding re-insurance premiums have been adjusted. The effects of the adjustment have been applied retroactively and has increased the amount due to Saskatchewan Crop Insurance Corporation and fund deficiency as at March 31, 1991 by $730,478 and decreased the excess of revenue over expenditure for the year ended March 31, 1991 by $730,478.

4. Due to Saskatchewan Crop Insurance Corporation:

The balance due to Saskatchewan Crop Insurance Corporation represents:

a) the difference between the estimated premium ceded during the year and the actual calculated for the year based on the gross premium collected; and

CROP REINSURANCE FUND OF SASKATCHEWAN

Notes to Financial Statements

March 31, 1992

4. **Due to Saskatchewan Crop Insurance Corporation (continued):**

   b) the difference between the estimated claim submitted by the Corporation based on the estimated indemnities payable and the actual reinsurance claims calculated at the year end.

   The Province of Saskatchewan, pursuant to the agreement described in Note 1, has agreed to make interest free advances to the Crop Reinsurance Fund of Saskatchewan so that the Reinsurance Fund can meet its obligations to the Saskatchewan Crop Insurance Corporation.

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the balance sheet of The Environmental Protection Fund as at March 31, 1992 and the statement of operations and operating surplus and changes in financial position for the year then ended. These financial statements are the responsibility of the Fund's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Fund as at March 31, 1992 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

W.K. Strelioff

Regina, Saskatchewan
June 26, 1992

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

THE ENVIRONMENTAL PROTECTION FUND
BALANCE SHEET
AS AT MARCH 31

	1992	1991
ASSETS		
Current:		
Due from the Consolidated Fund	$2,949,291	$4,264,301
Accounts receivable	46,276	112,239
	2,995,567	4,376,540
Capital assets (Note 3)	58,656	25,443
	$3,054,223	$4,401,983
LIABILITIES AND OPERATING SURPLUS		
Current:		
Accounts payable	$ 922,013	$ 665,171
Operating surplus (Statement 2)	2,132,210	3,736,812
	$3,054,223	$4,401,983

(See accompanying notes to the financial statements)

Statement 2

THE ENVIRONMENTAL PROTECTION FUND
STATEMENT OF OPERATIONS AND OPERATING SURPLUS FOR THE YEAR ENDED MARCH 31

	1992	1991
Revenue:		
Interest	$ 272,646	$ 564,746
Collections	11,885,193	7,573,585
Total revenue	12,157,839	8,138,331
Expenditure:		
Payments to contractor:		
Environmental handling charge	3,885,756	2,571,126
Refunds of deposits	5,359,024	3,952,941
	9,244,780	6,524,067
Environmental Projects:		
Agriculture Chemical Collection Program	583,316	307,506
SARCAN Deficit Reduction	500,000	—
Environment Youth Corps	483,800	928,715
Round Table on Environment	480,609	109,145
North American Waterfowl Plan	400,000	750,000
Water Quality Data System	309,975	—
Toxicology Research Grant	200,000	—
Environmental Technology Development	188,600	—
Municipal Waste Blue Box Recycling Pilot Project	187,500	—
Educational Programs and Material	139,180	—
Grant to Council of Environment Ministers	106,450	—
Environmental Audit Program	106,398	—
Saskatchewan Waste Reduction Council	100,000	8,562
Round Table Project Funding	96,450	—
Environment Assessment Review Commission	93,217	188,229
Clean Cat School and Community Program	90,815	—
Water Quality Lab Analysis	88,567	—
Conservation Strategy	76,751	93,350
Resource Centre Establishment	68,755	—
Meewasin Valley Authority	50,000	—
Hazardous Waste	37,650	96,208
Greenhouse Effect	30,000	30,000
Great Sand Hills	29,514	112,285
Landfill Management Assistance	20,471	—
Sask. Eco-Network Grant	15,000	—
Fund Administration Operations	14,454	—
Water Quality Management	11,448	11,401
Waste Minimization Study	7,512	—
Shamrock Risk Assessment	—	66,184
Environmental Laboratory Study	—	55,775
Pitch-In Saskatchewan Campaign	—	40,000
	4,516,432	2,797,360
Loss on Disposal of capital assets	1,229	—
Total expenditure	13,762,441	9,321,427
Excess of expenditure over revenue	(1,604,602)	(1,183,096)
Operating surplus, beginning of year	3,736,812	4,919,908
Operating surplus, end of year - to Statement 1	$ 2,132,210	$ 3,736,812

(See accompanying notes to the financial statements)

Statement 3

THE ENVIRONMENTAL PROTECTION FUND
STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31

	1992	1991
Cash provided by operating activities		
Excess of revenue over expenditure	$ (1,604,602)	$ (1,183,096)
Net change in non-cash working capital balances related to operations (Note 5)	322,805	156,646
	(1,281,797)	(1,026,450)
Cash provided by (used in) investment activities		
Capital expenditures	(33,213)	12,722
Net decrease in cash during the year	(1,315,010)	(1,013,728)
Due from the Consolidated Fund at beginning of year	4,264,301	5,278,029
Due from the Consolidated Fund at end of year	$ 2,949,291	$ 4,264,301

(See accompanying notes to the financial statements)

THE ENVIRONMENTAL PROTECTION FUND
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1992

1. Legislative Authority

The Environmental Protection Fund was established May 12, 1988, pursuant to *The Litter Control Amendment Act, 1988.*

a) Revenue

Section 14 of this Act states that the following amounts are to be deposited to the Fund:

i) For every purchase of a beverage in a designated container:

a) an environmental handling charge; and
b) a refundable deposit;

in respect of each container.

ii) Interest earned on money deposited with the Consolidated Fund. The Fund receives interest on a quarterly basis from the Department of Finance at a prime-related rate.

b) Expenditures

Section 14.88 of this Act states that payments may be made out of the Fund:

i) for refunds in respect of designated containers returned to depots;

ii) to defray the expenditures incurred by the Minister pursuant to any agreements entered into in the administration of the Act.

c) Disposition of Operating Surplus

Any money in the Fund not immediately required for the purposes described in b) may be used by the Minister of Environment and Public Safety for any environmental purpose approved by the Minister of Finance as provided in Section 14.89 of the Act.

d) Due from the Consolidated Fund

This amount represents the balance of funds held by the Consolidated Fund on behalf of the Fund.

2. Accounting Policies

a) Basis of Accounting

The accounts are maintained on the accrual basis of accounting.

b) Capital Assets and Amortization

Capital assets are recorded at cost and are amortizated on a straight-line basis at an annual rate of 25%. The cost and related accumulated amortization of items disposed of are removed from the records and any gains or losses are included in the statement of operations.

3. Capital Assets

	1992			1991
	Cost	Accumulated Amortization	Net Book Value	Net Book Value
Equipment-Agriculture Chemical Collection Program	$ 1,406	$ 932	$ 474	$ 2,546
Equipment-Water Quality Management Program	45,794	34,345	11,449	22,897
Equipment - Esquadat	34,293	8,573	25,720	—
Equipment - Fund Administration Operations	13,206	3,302	9,904	—
Equipment - Water Quality Lab Analysis	14,812	3,703	11,109	—
	$109,511	$ 50,855	$ 58,656	$ 25,443

4. Related Party Transactions

The Fund has not been charged with administrative or occupancy costs except for those costs attributable to environmental projects as the total costs of approved projects are intended to be paid from the Fund. No provision for the unattributable costs is reflected in these statements. These costs are absorbed by the Department of Finance and the Department of Environment and Public Safety. Other amounts due to or from related parties and the terms of settlement are described separately in the financial statements.

5. Non-Cash Working Capital Changes

	1992	1991
Decrease in accounts receivable	$ 65,963	$ 31,222
Increase in accounts payable	256,842	125,424
	$ 322,805	$ 156,646

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the schedule of receipts and payments and cash balance of the Farm Purchase Program Fund for the year ended March 31, 1992. This schedule is the responsibility of the Fund's management. My responsibility is to express an opinion on this schedule based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the schedule is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the schedule. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall schedule presentation.

In my opinion, this schedule presents fairly, in all material respects, the receipts and payments and cash balance for the year ended March 31, 1992, in accordance with accounting principles disclosed in Note 2 to the schedule.

W.K. Strelioff

Regina, Saskatchewan
May 28, 1992

W. K. Strelioff, C.A.
Provincial Auditor

FARM PURCHASE PROGRAM FUND

SCHEDULE OF RECEIPTS AND PAYMENTS AND CASH BALANCE

For the Year Ended March 31

	1992	1991
Receipts		
Appropriation - Saskatchewan Heritage Fund - Agricultural Division (Note 1)	$13,169,710	$13,301,593
Lease payments	5,966,657	5,950,295
Penalties	520,935	321,569
Interest on loans	318,504	318,812
Interest on investments	172,458	345,831
Total receipts	20,148,264	20,238,100
Payments		
Interest (Note 1)	20,110,362	20,083,411
Advertising	37,902	154,681
Total payments	20,148,264	20,238,092
Excess of receipts over payments	---	8
Cash, beginning of year	---	(8)
Cash, end of year	$ ---	$ ---

(See accompanying notes)

FARM PURCHASE PROGRAM FUND

NOTES TO THE SCHEDULE OF RECEIPTS AND PAYMENTS AND CASH BALANCE

March 31, 1992

1. Legislative Authority

The Farm Purchase Program Fund was established April 1, 1983, pursuant to The Farm Purchase Program Act, which was assented to December 17, 1982.

a) **Receipts**

Pursuant to Section 8(2) of this Act, the following receipts were placed to the credit of the Farm Purchase Program Fund:

i) lease payments on land formerly held by the Saskatchewan Land Bank Commission;
ii) penalties on arrears of lease payments;
iii) interest payments on loans for improvements made pursuant to Section 22 of The Land Bank Act;
iv) penalties on arrears of interest payments;
v) interest earned on deposits or investments;
vi) sums appropriated by the Legislature for the purposes of the fund; and
vii) advances from the Consolidated Fund.

b) **Payments**

Pursuant to Section 8(3) of this Act, payments were made out of the Fund for interest costs on debt incurred by the former Saskatchewan Land Bank Commission. These payments were made to the Consolidated Fund.

2. Accounting Policies

This schedule is prepared using a modified cash basis for the fiscal year commencing on April 1 and ending March 31. Receipts are recorded as received and payments are charged to the accounts when payments are made. In addition, receipts received in the 30 days of April, in respect of revenues raised up to March 31 of the preceding fiscal year, and payments made during the 30 days of April which are for goods and services received in the preceding fiscal year are reported as receipts and payments of the preceding fiscal year. Accordingly, the financial position of the fund at March 31, 1992 does not include the following items:

i) amount due from Department of Rural Development - Lands Branch - $0 (1991 - $145,664); and

ii) accrued interest costs - $6,834,817 (1991 - $6,834,817).

3. Advances

Pursuant to Section 8(4) of The Farm Purchase Program Act the Fund receives advances from the Consolidated Fund as required for the purposes of the Fund, subject to prescribed terms and conditions. Following is a summary of advances received and repayments:

	1992	1991
Advances	$19,382,270	$10,817,936
Repayments	19,382,270	10,817,936
	$ ---	$ ---

4. Costs Borne By Other Agencies

The fund has not been charged with occupancy costs or administrative salaries and no provision for such costs is reflected in this schedule. These costs are borne by the Departments of Agriculture and Food and Rural Development.

5. Subsequent Event

Pursuant to the Bill 51 the Farm Purchase Program Fund is deemed to have ceased to exist after March 31, 1992 and all of its activities are to be transferred to the Consolidated Fund. This Bill has not yet been passed.

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the balance sheet of the Fish and Wildlife Development Fund as at March 31, 1992 and the statement of revenue and expenditure and unexpended funds for the year then ended. These financial statements are the responsibility of the Fund's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Fund as at March 31, 1992 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles disclosed in Note 1 to the financial statements.

W.K. Strelioff

Regina, Saskatchewan
July 31, 1992

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

FISH AND WILDLIFE DEVELOPMENT FUND
BALANCE SHEET
As at March 31

	1992	1991
ASSETS		
Current:		
Cash	$ 2,000,965	$ 2,633,334
Accrued interest receivable	44,482	76,626
Accounts receivable	402,098	117,076
Prepaid leases	11,332	11,726
	2,458,877	2,838,762
Fixed assets (Note 4)	9,242,674	8,204,818
Total Assets	$ 11,701,551	$ 11,043,580
LIABILITIES AND EQUITY		
Accounts payable	$ 223,333	$ 141,933
Equity:		
Equity in fixed assets	9,242,674	8,204,818
Unexpended funds: (Statement 2)		
Restricted (Note 6)	1,000,000	---
Unrestricted	1,235,544	2,696,829
	2,235,544	2,696,829
Total Liabilities and Equity	$ 11,701,551	$ 11,043,580

(See accompanying notes)

Statement 2

FISH AND WILDLIFE DEVELOPMENT FUND
STATEMENT OF REVENUE, EXPENDITURE AND UNEXPENDED FUNDS
For the Year Ended March 31

	1992	1991
Revenue:		
Consolidated Fund (Note 3)	$ 2,379,268	$ 2,281,929
Interest (Note 6)	207,327	338,742
Field permits and leases	84,355	35,433
Grant - Wildlife Habitat Canada	---	28,500
Sale of land	23,940	12,500
Mitigation agreement - Saskatchewan Water Corporation	83,413	---
Partnership Agreement in Forestry revenue - Government of Canada	180,256	---
	2,958,559	2,697,104
Expenditure:		
Equipment purchases	45,676	45,381
Land purchases	1,015,033	984,610
Habitat enhancement projects	1,202,426	787,772
Fish enhancement projects	1,046,276	973,324
Prairie Pothole project	---	122,936
Grants-in-Lieu of Taxes (Note 6)	110,433	---
	3,419,844	2,914,023
Excess of (expenditure over revenue)	(461,285)	(216,919)
Unexpended funds, beginning of year	2,696,829	2,913,748
Unexpended funds, end of year - to Statement 1	$ 2,235,544	$ 2,696,829

(See accompanying notes)

FISH AND WILDLIFE DEVELOPMENT FUND
NOTES TO THE FINANCIAL STATEMENTS
March 31, 1992

1. Accounting Policies

(a) These financial statements are prepared using the accrual basis of accounting.

(b) The acquisition cost of land and equipment is recorded as an expenditure in the year of purchase. To maintain accountability, the cost of the assets is also recorded as fixed assets with an equal amount being recorded as equity in fixed assets. Equipment costing less than $200 is not recorded in the fixed assets or the equity in fixed assets accounts.

2. Establishment of the Fund

The Wildlife Development Fund was created under authority of Section 62 of The Game Act and is continued under The Renewable Resources, Recreation and Culture Act as the Fish and Wildlife Development Fund. The Fund is established for the purposes of:

(a) preventing the continual reduction of wildlife habitat and wildlife population in the agricultural area of the province.

(b) fish enhancement projects intended to prevent the loss of fish or fish habitat.

3. Revenue - Consolidated Fund

The annual revenue from the Consolidated Fund has been set by the Lieutenant Governor in Council as an amount equivalent to 30% of certain hunting and fishing licence fees collected by the Department of Natural Resources. A receivable is recorded for the portion of the revenue not received before the year end that relates to licence fees collected to March 31.

4. Fixed Assets at Cost

	1992	1991
Land	$ 8,940,773	$ 7,944,924
Equipment	301,901	259,894
	$ 9,242,674	$ 8,204,818

5. Related Party Transactions

Included in these financial statements are expense amounts resulting from routine operating transactions conducted at prevailing market prices with various Saskatchewan Crown-controlled departments, agencies and corporations with which the Fund does business. Account balances resulting from these transactions are included in the balance sheet and are settled on normal trade terms.

All administrative expenses of the Fund are borne by the Consolidated Fund and, accordingly, are not reflected in these financial statements.

6. Municipal Habitat Conservation Fund

In 1991 a memorandum of understanding was signed with Saskatchewan Association of Rural Municipalities and Saskatchewan Wildlife Federation. According to the memorandum, the Department of Natural Resources was to set aside $1 million of Fish and Wildlife Development Fund assets. The interest earned on this amount was to be used to pay rural municipalities grants in lieu of the taxes on Fish and Wildlife Development Fund lands located within their boundaries.

During the year, the Department set aside $1 million of Fish and Wildlife Development Fund assets for the purpose of earning interest to make grant payments to rural municipalities in lieu of taxes. A separate bank account has not been maintained. This amount is recorded in financial statements as "Restricted unexpended funds".

Interest earned on the restricted unexpended funds for the period to March 31, 1992 was $53,319. Grants in lieu of taxes totalling $110,433 were approved during the year.

7. Commitments

At March 31, 1992, the Department of Natural Resources had, by agreement, committed funding for projects totalling $637,935 for the year ending March 31, 1993 and $414,175 for the period April 1, 1993 to March 31, 1995.

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the balance sheet of the Department of Natural Resources, Forest Renewal and Development Fund as at March 31, 1992 and the statements of revenue, expenditure and unexpended funds, equity in fixed assets and changes in cash position for the year then ended. These financial statements are the responsibility of the Fund's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Fund as at March 31, 1992 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles disclosed in Note 2 to the financial statements.

W.K. Strelioff

Regina, Saskatchewan
August 18, 1992

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

DEPARTMENT OF NATURAL RESOURCES
FOREST RENEWAL AND DEVELOPMENT FUND
BALANCE SHEET
As at March 31

	1992	1991
ASSETS		
Current:		
Cash	$ 2,932,231	$ 2,457,692
Accrued interest receivable	52,632	82,018
Accounts receivable	301,559	252,096
	3,286,422	2,791,806
Forest nursery equipment	152,937	152,937
	$ 3,439,359	$ 2,944,743
LIABILITIES AND EQUITY		
Current:		
Accounts payable (Note 3)	$ ---	$ 769,036
Equity:		
Equity in fixed assets (Statement 3)	152,937	152,937
	152,937	921,973
Unexpended Funds (Statement 2)	3,286,422	2,022,770
	$ 3,439,359	$ 2,944,743

(See accompanying notes)

Statement 2

DEPARTMENT OF NATURAL RESOURCES
FOREST RENEWAL AND DEVELOPMENT FUND
STATEMENT OF REVENUE, EXPENDITURE AND UNEXPENDED FUNDS
For the Year Ended March 31

	1992	1991
Revenue:		
Federal Government of Canada - Softwood Lumber Products Export Charges	$ 1,043,381	$ 2,362,500
Interest income	220,271	305,506
Total Revenue	1,263,652	2,668,006
Expenditure:		
Forestation Projects		
- Site Preparation and Planting	---	1,238,371
- Cone Collections	---	10,946
- Operations of P.A. Nursery	---	621,752
- Operations of Big River Nursery	---	157,150
Total Expenditure	---	2,028,219
Net revenue	1,263,652	639,787
Unexpended funds, beginning of year	2,022,770	1,382,983
Unexpended funds, end of year (Statement 1)	$ 3,286,422	$ 2,022,770

(See accompanying notes)

Statement 3

DEPARTMENT OF NATURAL RESOURCES
FOREST RENEWAL AND DEVELOPMENT FUND
STATEMENT OF EQUITY IN FIXED ASSETS
For the Year Ended March 31

	1992	1991
Balance, beginning of year	$ 152,937	$ 72,120
Fixed asset additions:		
Purchases in the year	---	80,817
Equity in fixed assets, end of year (Statement 1)	$ 152,937	$ 152,937

(See accompanying notes)

Statement 4

DEPARTMENT OF NATURAL RESOURCES
FOREST RENEWAL AND DEVELOPMENT FUND
STATEMENT OF CHANGES IN CASH POSITION
For the Year Ended March 31

	1992	1991
Cash provided by (used in):		
Operations:		
Net revenue (Statement 2)	$ 1,263,652	$ 639,787
Net change in non-cash working capital balances:		
Decrease (increase) in accrued interest receivable	29,386	(67,861)
(Increase) decrease in accounts receivable	(49,463)	48,250
(Decrease) increase in accounts payable	(769,036)	440,358
	474,539	1,060,534
Cash, beginning of year	2,457,692	1,397,158
Cash, end of year	$ 2,932,231	$ 2,457,692

(See accompanying notes)

DEPARTMENT OF NATURAL RESOURCES
FOREST RENEWAL AND DEVELOPMENT FUND
NOTES TO FINANCIAL STATEMENTS
March 31, 1992

1. Establishment of the Fund

The Forest Renewal and Development Fund was established in November 1987 under an amendment to The Department of Parks and Renewable Resources Act. Under its governing legislation, the Fund receives monies paid to Saskatchewan pursuant to The Softwood Lumber Products Export Charges Act (Canada). The assets of the Fund may be used for the following purposes:

- to establish new forest growth on provincial lands;
- to develop and enhance the provincial timber resource; and
- to conduct research and surveys required in the development or enhancement of the provincial timber resource.

2. Accounting Policies

The accounts of the Fund are maintained on an accrual basis of accounting.

(a) Revenue Recognition

The Government of Canada pays export charges received during the year less an administration fee. The Forest Renewal and Development Fund records accounts receivable for export charges payable to the Government of Saskatchewan by the Government of Canada for the year.

(b) Fixed Assets

The Fund records fixed asset purchases as expenditures in the year of purchase and records the proceeds of fixed asset disposals as revenue in the year of sale. The Fund discloses the cumulative cost of fixed assets acquired through the Fund as "Forest Nursery Equipment" on the balance sheet with a corresponding entry to "Equity in Fixed Assets".

3. Accounts Payable

Treasury Board has directed the Resource Protection and Development Revolving Fund to undertake reforestation activities on behalf of the Forest Renewal and Development Fund and to recover from that Fund, the accumulated costs for those activities. The Development Fund did not owe any amount (1991 - $769,036) to the Resource Protection and Development Revolving Fund at year end.

4. Hudson Bay Reforestation Trust Fund

As part of Simpson Timber's termination agreement with the Department of Parks and Renewable Resources, the control of the Hudson Bay Reforestation Trust Fund was transferred from Simpson Timber Co. to the Department, to be administered within the Forest Renewal and Development Fund (custodian). An amount of $271,087 in monies was transferred. An amount of $20,000 was paid out to help establish a general management team for the development of the Integrated Resources Management Plan. The balance has since earned and accrued interest of $27,661. The custodian did not maintain a separate bank account for this liability. Accordingly, the amounts are included in the assets of the custodian, but have been excluded for financial statement purposes.

The assets of the Trust Fund consist of:

Cash	$ 279,433
Accrued interest receivable	5,015
	$ 284,448

Once a permanent custodian is determined, these assets will be transferred to that custodian.

5. Related Parties

In accordance with established government practice, the Forest Renewal and Development Fund has not been charged with certain occupancy, financing, administrative and certain other costs. These costs have been absorbed by various departmental appropriations and therefore, no provision for such costs is reflected in these financial statements.

6. Comparative Figures

Certain comparative figures have been restated to conform with the current year's presentation.

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the balance sheet of the Law Reform Commission of Saskatchewan as at March 31, 1992 and the statement of revenue, expenditure and operating surplus for the year then ended. These financial statements are the responsibility of the Commission's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Commission as at March 31, 1992 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles disclosed in Note 1 to the financial statements.

W.K. Strelioff

Regina, Saskatchewan
May 29, 1992

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

LAW REFORM COMMISSION OF SASKATCHEWAN

BALANCE SHEET

AS AT MARCH 31

	1992	1991
ASSETS		
Current		
Cash	$ 47,500	$ 35,822
Inventory	91	1,262
Total current assets	47,591	37,084
Fixed (Note 1)		
Office equipment	18,065	8,036
Library (Note 4)	2,661	2,375
Total fixed assets	20,726	10,411
	$ 68,317	$ 47,495
LIABILITIES AND EQUITY		
Liabilities		
Accrued vacation pay	$ 5,038	$ ---
Equity		
Equity in fixed assets (Note 1)	20,726	10,411
Accumulated operating surplus - Statement 2	42,553	37,084
	63,279	47,495
Total liabilities and equity	$ 68,317	$ 47,495

(See accompanying notes to the financial statements)

Statement 2

LAW REFORM COMMISSION OF SASKATCHEWAN

STATEMENT OF REVENUE, EXPENDITURE, AND OPERATING SURPLUS

YEAR ENDED MARCH 31

	1992	1991
Revenue		
Consolidated Fund appropriation	$110,000	$110,000
Law Foundation grants		
- operating	110,000	110,000
- research	---	6,240
- computer	10,205	---
Interest	2,459	5,565
Sale of published materials	1,620	3,326
Sale of library books (Note 4)	---	3,945
Sundry	134	142
	234,418	239,218
Expenditure		
Salaries and employee benefits	95,093	85,676
Consultant services	76,944	74,217
Rent (Note 3)	23,604	25,593
Equipment purchases	10,029	735
Commissioners' and Chairman's honoraria	8,600	8,600
Storage	3,300	---
Office supplies	2,579	1,911
Printing	2,454	29,236
Communications	2,373	2,486
Travel	2,031	3,325
Miscellaneous	1,313	1,342
Equipment rental and repairs	343	167
Library purchases	286	1,128
	228,949	234,416
Excess of revenue over expenditure	5,469	4,802
Operating surplus, beginning of year	37,084	32,282
Operating surplus, end of year (to Statement 1)	$ 42,553	$ 37,084

(See accompanying notes to the financial statements)

LAW REFORM COMMISSION OF SASKATCHEWAN

NOTES TO FINANCIAL STATEMENTS

March 31, 1992

1. Significant Accounting Policies

These financial statements have been prepared on the accrual basis of accounting and include the following significant accounting policies:

a) Inventory of publications is valued at the lower of cost and net realizable value.

b) **Fixed Assets and Equity in Fixed Assets**

Expenditures for fixed assets appear in the statement of revenue, expenditure and operating surplus. To maintain accountability, fixed assets are recorded in the balance sheet as assets with a corresponding entry to "Equity in Fixed Assets". Because fixed assets purchased are included in the statement of revenue, expenditure and operating surplus, no provision has been made for depreciation of fixed assets.

At the time of disposal or retirement, proceeds are recorded as revenue and the costs of assets disposed or retired are removed from the fixed asset accounts. A corresponding amount is removed from "Equity in Fixed Assets".

2. Incorporation

The Law Reform Commission Act was amended effective November 6, 1987. At that date the Commission became a body corporate and continued the operations of the Law Reform Commission of Saskatchewan.

The purpose of the Commission is to review all the law of the Province with a view to its systematic development and reform and generally the simplification and modernization of the law.

3. Rent

The Commission's cost of office space was absorbed by the Department of Justice for the period April 1 to September 30, 1989. Office space charges since that date are the responsibility of the Commission and are paid primarily to the Saskatchewan Property Management Corporation, a related party. The Commission's space charges for 1992 fiscal year amount to $23,604 (1991 - $25,593).

4. Library

The library consists of materials acquired by the Commission prior to becoming a body corporate in 1987, valued at a nominal value of $1, and subsequent additions at cost.

A nominal value of $1 was used as the majority of the materials acquired prior to 1988 are no longer utilized by the Commission. Although the materials are offered for sale, their sale is uncertain and they are thus considered contingent assets.

Funds received from the sale of library materials are recorded as revenue of the Commission.

5. Related Party Transactions

Related parties to the Commission are Saskatchewan's Crown controlled departments, agencies and corporations. Transactions with these parties are recorded at normal market prices except as described herein.

6. Subsequent Events

The Commission has been informed that funding from Consolidated Fund appropriation will be reduced during the fiscal year ending March 31, 1993 to $55,000. Consequently, the Commission will similarly reduce expenditures.

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the balance sheet of the Market Development Fund as at March 31, 1992 and the statement of revenue, expenditure and fund balance for the year then ended. These financial statements are the responsibility of the Fund's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Fund as at March 31, 1992 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

W.K. Strelioff

Regina, Saskatchewan
May 5, 1992

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

THE MARKET DEVELOPMENT FUND

BALANCE SHEET

As at March 31

	1992	1991
ASSETS		
Due from Consolidated Fund (Note 5)	$ 163,935	$ 163,935
FUND BALANCE		
Fund balance (Statement 2)	$ 163,935	$ 163,935

(See accompanying notes)

Statement 2

THE MARKET DEVELOPMENT FUND

STATEMENT OF REVENUE, EXPENDITURE AND FUND BALANCE

For the Year Ended March 31

	1992	1991
Revenue		
Transfer from the Department of Economic Diversification and Trade	$ ---	$ ---
Expenditure		
Financial assistance (Note 3)	---	---
Excess of expenditure over revenue	---	---
Fund balance, beginning of year	163,935	163,935
Fund balance, end of year (Statement 1)	$ 163,935	$ 163,935

(See accompanying notes)

THE MARKET DEVELOPMENT FUND

NOTES TO THE FINANCIAL STATEMENTS

March 31, 1992

1. Authority

The Market Development Fund is a special purpose fund established under the provisions of The Agricultural Products Market Development Fund Act. The Fund consists of monies transferred to it from sums appropriated out of the Consolidated Fund for that purpose by the Legislature. The Market Development Committee, also established under terms of this Act, may make grants and loans considered necessary for the promotion and development of markets for agricultural products produced or to be produced in the province. Assistance is provided by the Committee subject to the approval of the Minister responsible for the Fund.

2. Accounting Policies

These financial statements have been prepared on the accrual basis of accounting.

In some cases, recipients may be required under certain conditions to repay all or a portion of assistance received from the Fund. Repayments from recipients are classified as revenues when such a determination is made.

3. Outstanding Project Commitments

As applications for financial assistance are considered and approved by the Market Development Committee and the Minister, the projects are considered to be committed for administrative purposes although payments may be subject to the satisfaction of certain conditions or may be payable from monies appropriated for the Fund in future periods. The total of outstanding project commitments at March 31, 1992 is $3,804 (1991 is $3,804).

4. Related Party Transactions

Administration costs are paid by the Department of Economic Diversification and Trade. No provision for the costs borne by the Department is included in these financial statements.

5. Due from Consolidated Fund

Pursuant to a Minister of Finance Order, the monies in The Market Development Fund have been deposited to the credit of the Fund at no interest in the Consolidated Fund of the Province.

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the balance sheet of The Milk Control Board as at December 31, 1991 and the statements of revenue, expenditure and retained earnings and changes in financial position for the year then ended. These financial statements are the responsibility of the Board's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Board as at December 31, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

W.K. Strelioff

Regina, Saskatchewan
February 20, 1992

W. K. Strelioff
Provincial Auditor

Statement 1

THE MILK CONTROL BOARD

BALANCE SHEET

As at December 31

	1991	1990
ASSETS		
Current:		
Cash	$ 366,229	$ 498,252
Accounts receivable		
- trade	5,392,721	5,640,896
- other	2,298	4,500
	5,761,248	6,143,648
Fixed:		
Office furniture & equipment (Note 1(c) and 3)	9,271	13,495
	$5,770,519	$6,157,143
LIABILITIES AND EQUITY		
Current:		
Accounts payable		
- trade	$5,670,597	$5,942,593
- vacation accrual	36,526	33,444
	5,707,123	5,976,037
Equity:		
Retained earnings (Statement 2)	63,396	181,106
	$5,770,519	$6,157,143

(See accompanying notes to the financial statements)

Statement 2

THE MILK CONTROL BOARD

STATEMENT OF REVENUE, EXPENDITURE AND RETAINED EARNINGS

Year Ended December 31

	1991	1990
Revenue:		
Milk sold to Processors	$102,248,499	$104,048,800
Milk Pool Administration and Assessment fees	469,038	484,164
Interest	59,118	98,401
Milk quality penalties	14,227	14,145
Cost of Production Study grants	---	5,500
Licence fees and miscellaneous	225	371
	102,791,107	104,651,381
Expenditure:		
Milk purchased from Producers	102,248,499	104,048,800
Salaries	242,077	234,761
Milk Pool administration expense	160,528	163,173
Cost of Production Study	75,049	66,043
Travel, sustenance and vehicle expense	64,014	57,167
Rent	35,107	33,529
Administrative expense	21,106	23,307
Employee benefits	17,035	15,450
Disposal of unsaleable milk	19,574	12,788
Honorarium - Milk Control Board	14,415	11,005
- Advisory Board	5,890	6,200
Depreciation	5,523	5,818
	102,908,817	104,678,041
Excess of expenditure over revenue	(117,710)	(26,660)
Retained earnings, beginning of year	181,106	207,766
Retained earnings, end of year (Statement 1)	$ 63,396	$ 181,106

(See accompanying notes to the financial statements)

Statement 3

THE MILK CONTROL BOARD

STATEMENT OF CHANGES IN FINANCIAL POSITION

Year Ended December 31

	1991	1990
Cash (used in) provided by operating activities		
Excess of expenditure over revenue	$(117,710)	$ (26,660)
Add depreciation not requiring an outlay of cash	5,523	5,818
	(112,187)	(20,842)
Net change in non-cash working capital	(18,536)	72,851
Cash provided by operating activities	(130,723)	52,009
Cash (used in) investing activities		
Acquisition of fixed assets	(1,300)	---
Net (decrease) increase in cash during the year	(132,023)	52,009
Cash, beginning of year	498,252	446,243
Cash, end of year	$ 366,229	$ 498,252

(See accompanying notes to the financial statements)

THE MILK CONTROL BOARD

NOTES TO FINANCIAL STATEMENTS

December 31, 1991

1. Significant Accounting Policies

These financial statements have been prepared in accordance with accounting policies that are considered appropriate for organizations of this type. The significant accounting policies are as follows:

a) Accrual Accounting

The financial statements are prepared on the accrual basis of accounting.

b) Milk Pool

The Milk Control Board is responsible under the statutes of Saskatchewan for the control and regulation of the marketing of milk in the province. In fulfilling this responsibility, the Board operates a milk pooling system whereby the Board purchases the milk from the producers and sells it to the processors. The value of the milk sold to the processors is determined by its final product use and the prices established by the Board. The purchase price paid by the Board is based upon the value of the milk sold to the processors and upon the quality and quantity of milk shipped by the producers.

c) Fixed Assets

Office furniture and equipment is recorded at cost less accumulated depreciation; maintenance and repairs are charged against operations as incurred.

Equipment is depreciated over its estimated useful life on the straight-line method at 20% per annum.

d) Milk Purchased from Producers/Sold to Processors

The Milk Control Board is responsible for the milk purchased from producers and milk sold to processors. The collections and payments of this process are administrated by the Board's agent Dairy Producers Co-operative Limited (DPCL) in accordance with the terms of an agreement dated December 31, 1988 between the Board and DPCL.

As the agent, DPCL makes payments to producers and receives receipts for sales of milk on behalf of the Board. The Board receives payments from DPCL for assessments in accordance with the agreement.

Because the Board is responsible for the purchase and sale of all milk in the province, the receipts and payments from the purchases and sales are recorded on the statement of Revenue, Expenditure and Retained Earnings of the Board.

2. Incorporation

The Milk Control Board was established as a body corporate under The Milk Control Act, Chapter 234, Revised Statutes of Saskatchewan, 1965, and is continued under Chapter M-15, Revised Statutes of Saskatchewan, 1978.

The Board has authority to make any regulations or orders in connection with the production, supply, distribution or sale of milk as it may deem necessary.

3. Fixed Assets

	Cost	Accumulated Depreciation	1991 Net Book Value	1990 Net Book Value
Office furniture and equipment	$38,603	$29,332	$ 9,271	$13,495

4. Related Party Transactions

a) Grants

In 1991, the Board recognized Nil (1990 - $5,500) as revenue from the Saskatchewan Department of Agriculture and Food to assist in the costs of the Cost of Production Studies.

b) Milk Pool Administration Expense

In 1991, the Board was billed $53,629 (1990 - $54,981) by the Saskatchewan Department of Agriculture and Food for milk composition analysis and data transfer services.

c) Other

Also included in these financial statements are expense amounts resulting from routine operating transactions conducted at prevailing market prices with various Saskatchewan crown-controlled departments, agencies and corporations with which the Board is related.

Account balances resulting from these transactions are included in the statement of financial position and are settled on normal trade terms.

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the statements of revenues, expenditures and fund balance of the Tax Distribution Fund and the General Administration Fund of the Municipal Potash Tax Sharing Administration Board for the year ended December 31, 1991. These financial statements are the responsibility of the Board's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Municipal Potash Tax Sharing Administration Board as at December 31, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

W.K. Strelioff

Regina, Saskatchewan
March 2, 1992

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

MUNICIPAL POTASH TAX SHARING ADMINISTRATION BOARD

TAX DISTRIBUTION FUND

STATEMENT OF REVENUES, EXPENDITURES AND FUND BALANCE

Year Ended December 31

		1991	1990
Revenues:			
Taxes received from taxing rural municipalities:			
Rocanville	#151	$ 437,292	$ 480,859
Spy Hill	152	539,638	466,834
Pense	160	287,649	291,143
Langenburg	181	477,337	417,230
Usborne	310	820,428	983,526
Colonsay	342	540,835	538,002
Blucher	343	570,859	625,608
Corman Park	344	552,245	568,804
Vanscoy	345	626,726	651,137
		4,853,009	5,023,143
Less amount allocated to the General Administration Fund (Note 3) - to Statement 2		14,559	15,010
Amount available for distribution to participants		4,838,450	5,008,133

Expenditures:

Payments to municipalities participating in municipal potash tax sharing:

Areas of Influence	Rural (Schedule 1)	Urban (Schedule 2)	1991	1990
Pense	$ 258,108	$ 28,679	$ 286,787	$ 290,270
Esterhazy	1,304,914	144,990	1,449,904	1,360,828
Saskatoon Lanigan	2,791,583	310,176	3,101,759	3,357,035
	4,354,605	483,845	4,838,450	5,008,133
Fund balance, December 31			$ ---	$ ---

(See accompanying notes)

Statement 2

MUNICIPAL POTASH TAX SHARING ADMINISTRATION BOARD

GENERAL ADMINISTRATION FUND

STATEMENT OF REVENUES, EXPENDITURES AND FUND BALANCE

Year Ended December 31

	1991	1990
Revenues:		
Allocation of tax receipts for administration purposes (Note 3) (Statement 1)	$14,559	$15,010
Expenditures:		
Secretary's honorarium and meeting expenses	5,640	5,610
Office facilities - S.A.R.M.	5,000	4,500
Audit fee	2,174	4,232
Board members' allowances:		
Per diem	600	540
Sustenance	480	480
Mileage	804	637
Sundry expenses	433	267
Fidelity bond premium	---	202
	15,131	16,468
Excess of (expenditures over revenues)	(572)	(1,458)
Fund balance, January 1	11,652	13,110
Fund balance, December 31	$11,080	$11,652

Fund balance is comprised of cash in bank

(See accompanying notes)

MUNICIPAL POTASH TAX SHARING ADMINISTRATION BOARD

NOTES TO THE FINANCIAL STATEMENTS

December 31, 1991

1. Basis of Accounting

The Board uses the accrual basis of accounting.

2. Statutory Provisions

The Municipal Potash Tax Sharing Administration Board was established under Section 3 of The Municipal Tax Sharing (Potash) Act as the body responsible for administering that Act. Under provisions of the Act, taxes are levied by rural municipalities upon the potash mine assessments within each taxing municipality and remittances of such taxes are made to the Board. Disbursements to participating municipalities are made on the basis of formulae prescribed in regulations issued under Section 13 of the Act.

As at December 31, 1991, all levies for 1991 had been collected and remitted to the Board by taxing municipalities and disbursements made to participating municipalities accordingly.

3. Administration Costs

The costs of administering the Act are payable from monies collected and remitted to the Board by taxing municipalities and for that purpose the regulations provide that the Board may allocate up to 1/2 of 1% of collections to the General Administration Fund subject to the provision that the General Administration Fund shall not at any time exceed $25,000. In addition, interest earned on short term investments is required to be credited to the General Administration Fund. During 1991, the Board approved an allocation to the General Administration Fund of 3/10 of 1% (1990 - 3/10 of 1%) of taxes collected.

4. Change in Accounting Policy

Effective January 1, 1991, the Board changed its basis of accounting from a cash basis to the accrual basis. Previously, revenue was recognized in the accounts when cash was received and expenditures were recognized when payment was made. Revenue is now recognized in the accounts as it is earned and expenditures are recognized in the accounts when goods or services are received. This change has been applied retroactively in these financial statements. There is no change to revenues, expenditures or fund balances in either the current year or the prior year.

Schedule 1

MUNICIPAL POTASH TAX SHARING ADMINISTRATION BOARD

TAX DISTRIBUTION FUND

PAYMENTS MADE TO PARTICIPATING RURAL MUNICIPALITIES

Year Ended December 31

		1991			1990		
R.M. #	Name	Pense Area	Esterhazy Area	Saskatoon Lanigan Area	Pense Area	Esterhazy Area	Saskatoon Lanigan Area
121	Moosomin		$ 41,342.86			$ 39,552.41	
122	Martin		12,830.54			11,957.70	
129	Bratt's Lake	$ 1,794.08			$ 1,858.06		
130	Redburn	28,466.04			29,728.94		
131	Baildon	10,644.86			11,024.48		
151	Rocanville		249,957.99			239,614.00	
152	Spy Hill		351,176.72			336,655.36	
153	Willowdale		29,937.93			28,974.44	
159	Sherwood	12,917.36			13,378.02		
160	Pense	129,652.04			128,825.42		
161	Moose Jaw	50,593.00			52,025.65		
181	Langenburg		284,172.77			250,651.88	
183	Fertile Belt		225,722.52			216,158.50	
189	Lumsden	7,654.73			7,679.98		
190	Dufferin	13,276.18			13,625.77		
191	Marquis	3,109.63			3,096.73		
211	Churchbridge		66,528.74			60,708.34	
213	Saltcoats		43,243.68			40,472.33	
279	Mount Hope			$ 639.28			$ 711.46
280	Wreford			16,940.82			17,773.59
281	Wood Creek			2,237.47			2,490.11
283	Rosedale			958.91			1,067.19
309	Prairie Rose			43,470.80			48,334.12
310	Usborne			242,925.03			268,180.83
312	Morris			133,289.13			146,948.03

Schedule 1 (continued)

		1991			1990		
R.M. #	Name	Pense Area	Esterhazy Area	Saskatoon Lanigan Area	Pense Area	Esterhazy Area	Saskatoon Lanigan Area
313	Lost River			$ 108,357.35			$ 120,223.42
314	Dundurn			60,731.26			67,226.28
315	Montrose			64,886.55			71,488.61
316	Harris			19,817.57			21,343.72
339	LeRoy			31,004.91			34,137.10
340	Wolverine			145,755.02			158,609.99
341	Viscount			172,604.63			191,000.57
342	Colonsay			205,527.36			227,653.46
343	Blucher			357,537.94			394,918.67
344	Corman Park			546,261.68			597,873.02
345	Vanscoy			401,465.58			390,907.18
346	Perdue			56,256.32			62,239.65
371	Bayne			18,539.02			19,558.64
372	Grant			30,365.63			33,787.79
373	Aberdeen			118,266.13			131,574.62
376	Eagle Creek			13,744.53			15,283.52
Total Payments - to Statement 1		$258,107.92	$1,304,913.75	$2,791,582.92	$261,243.05	$1,224,744.96	$3,023,331.57

Schedule 2

MUNICIPAL POTASH TAX SHARING ADMINISTRATION BOARD

TAX DISTRIBUTION FUND

PAYMENTS MADE TO PARTICIPATING URBAN MUNICIPALITIES

Year Ended December 31

Urban Municipality	1991			1990		
	Pense Area	Esterhazy Area	Saskatoon Lanigan Area	Pense Area	Esterhazy Area	Saskatoon Lanigan Area
Village of Aberdeen			$ 5,202.03			$ 5,596.63
Town of Allan			32,692.65			35,172.55
Town of Asquith			5,617.78			6,043.92
Village of Atwater		$475.35			$ 446.15	
Village of Bangor		630.92			592.16	
Village of Belle Plaine	$2,792.10			$2,826.02		
Village of Bethune	3,132.60			3,170.65		
Village of Bradwell			6,570.98			7,069.42
Town of Brendenbury		3,967.00			3,723.32	
Village of Briercrest	1,379.03			1,395.78		
Town of Churchbridge		8,746.41			8,209.14	
Village of Clavet			13,547.57			14,575.22
Town of Colonsay			19,550.69			21,033.71
Town of Dalmeny			11,762.86			12,655.14
Town of Delisle			39,750.37			42,765.63
Village of Disley	434.14			439.41		
Village of Drake			2,312.01			2,487.39
Village of Drinkwater	2,689.95			2,722.62		
Village of Elstow			5,678.62			6,109.38
Town of Esterhazy		50,957.36			47,827.17	
Village of Gerald		6,914.16			6,489.44	
Village of Guernsey			7,503.90			8,073.10
Village of Kinley			578.00			621.85
Town of Langenburg		10,215.67			9,588.15	

Schedule 2 (continued)

Urban Municipality	1991 Pense Area	1991 Esterhazy Area	1991 Saskatoon Lanigan Area	1990 Pense Area	1990 Esterhazy Area	1990 Saskatoon Lanigan Area
Town of Langham			$ 11,103.74			$ 11,946.01
Town of Lanigan			54,311.98			58,431.81
Village of Lockwood			354.91			381.83
Town of Martensville			16,478.15			17,728.10
Village of Meacham			1,389.23			1,494.62
Village of Pense	$17,603.85			$17,817.68		
Village of Perdue			3,995.32			4,298.38
Village of Plunkett			1,308.11			1,407.33
Town of Rocanville		$31,528.57			$ 29,591.85	
Village of Spy Hill		12,030.64			11,291.63	
Village of Stockholm		3,448.44			3,236.61	
Village of Tantallon		5,531.33			5,191.55	
Village of Tuxford	646.99			654.85		
Village of Vanscoy			13,020.27			14,007.93
Village of Viscount			14,561.61			15,666.18
Town of Vonda			3,305.77			3,556.53
Town of Warman			17,461.77			18,786.33
Town of Watrous			14,886.11			16,015.29
Village of Welwyn		6,395.60			6,002.73	
Village of Yarbo		4,148.97			3,892.87	
Village of Young			4,309.67			4,636.58
Village of Zelma			2,921.78			3,142.65
Total Payments - to Statement 1	$28,678.66	$144,990.42	$310,175.88	$29,027.01	$136,082.77	$333,703.51

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the balance sheet of the Oil and Gas Environmental Fund as at March 31, 1992 and the statements of revenue, expenditure and fund balance and changes in cash resources for the year then ended. These financial statements are the responsibility of the Fund's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Fund as at March 31, 1992 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

W.K. Strelioff

Regina, Saskatchewan
May 14, 1992

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

OIL AND GAS ENVIRONMENTAL FUND

BALANCE SHEET

As at March 31

ASSETS

	1992	1991
Current:		
Due from consolidated fund (Note 5)	$1,721,152	$1,592,721
Accrued interest receivable (Note 6)	31,043	43,292
Total Assets	$1,752,195	$1,636,013

FUND BALANCE

	1992	1991
Fund balance (Statement 2) (Note 4)	$1,752,195	$1,636,013

(See accompanying notes)

Statement 2

OIL AND GAS ENVIRONMENTAL FUND

STATEMENT OF REVENUE, EXPENDITURE AND FUND BALANCE

For The Year Ended March 31

	1992	1991
Revenue:		
Deposits forfeited to the Crown	$ ---	$ 166,083
Interest (Note 6)	139,409	182,845
Other income	200	420
Total Revenue	139,609	349,348
Expenditure:		
Well site restoration	23,427	48,277
Excess of revenue over expenditure	116,182	301,071
Fund balance, beginning of year	1,636,013	1,334,942
Fund balance, end of year (Statement 1)	$1,752,195	$1,636,013

(See accompanying notes)

Statement 3

OIL AND GAS ENVIRONMENTAL FUND

STATEMENT OF CHANGES IN CASH RESOURCES

For The Year Ended March 31

	1992	1991
Cash provided by (used in):		
Operating activities:		
Deposits forfeited to the Crown	$ ---	$ 165,348
Assessments received	---	186,900
Interest	151,658	219,470
Other income	200	420
Well site restoration costs paid	(23,427)	(48,277)
Net increase in amounts due from Consolidated Fund	128,431	523,861
Due from Consolidated Fund, beginning of year	1,592,721	1,068,860
Due from Consolidated Fund, end of year	$1,721,152	$1,592,721

(See accompanying notes)

OIL AND GAS ENVIRONMENTAL FUND

NOTES TO THE FINANCIAL STATEMENTS

March 31, 1992

1. Authority

The fund was established on May 17, 1989, pursuant to Section 18.4 of The Oil and Gas Conservation Act. The purpose of the fund is to provide a mechanism to adequately respond to environmental problems associated with the exploration, development, production and transportation of oil and gas.

2. Accounting Policies

(a) Basis of Accounting

These financial statements are prepared using the accrual basis of accounting.

(b) Assessment Revenue

Assessment revenue consists of a one time assessment raised in accordance with subsection 18.3(2) of The Oil and Gas Conservation Regulations on wells which were not considered to be abandoned on May 16, 1989.

(c) Deposits Forfeited

Deposits forfeited consists of unclaimed drilling deposits held by the Minister of Energy and Mines on May 16, 1990, which became the property of Her Majesty in the right of Saskatchewan and were paid into the Oil and Gas Environmental Fund in accordance with subsection 16(4.2) of the regulations.

(d) Recoveries of Well Site Restoration Costs

Under section 18.5 of the regulations, the Minister of Energy and Mines may recover well site restoration costs incurred by the fund from the owners and/or operators of abandoned wells. These recoveries will be reflected as revenue of the year in which these costs are recovered.

3. Related Party Transactions

The fund has not been charged with any administrative costs and no provision for such costs is reflected in these statements. These costs are borne by the Department of Energy and Mines.

4. Fund Balance

The fund balance represents assessments raised in accordance with subsection 18.3(2) of The Oil and Gas Conservation Regulations, deposits forfeited in accordance with subsection 16(4.2) of the regulations and accumulated interest income, reduced by well site restoration costs. The fund balance, together with any future recoveries of well site restoration costs and interest income, is available to provide for expenditures under section 18.4 of the regulations which relate to the:

(i) restoration of abandoned well sites, as a result of disappearance or insolvency of the well owner or operator.

(ii) containment or clean up of major environmental problems arising from oil and gas exploration, development, production or transportation operations.

However, if the Minister of Energy and Mines determines that the fund balance is insufficient to provide for above expenditures, $100 of each drilling licence application fee submitted to the Department of Energy and Mines will be paid into the fund in accordance with subsection 18.3(2) of the regulations.

5. Due From Consolidated Fund

The fund does not operate its own bank account. All receipts and disbursements flow through the Consolidated Fund Bank Account. The amount due from the Consolidated Fund at year end represents monies in the Consolidated Fund held on behalf of the fund.

6. Interest

Interest is paid, on a quarterly basis, to the fund on monies deposited in the Consolidated Fund bank account using the Government's thirty day borrowing rate.

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the statement of financial position of the Public Employees Dental Fund as at December 31, 1991 and the statements of revenue, expenses and fund balance and changes in financial position for the year then ended. These financial statements are the responsibility of the Fund's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Fund as at December 31, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

W.K. Strelioff

Regina, Saskatchewan
March 27, 1992

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

PUBLIC EMPLOYEES DENTAL FUND

STATEMENT OF FINANCIAL POSITION

As at December 31

	1991	1990
ASSETS		
Cash (Note 4)	$ 6,504,010	$ 6,067,068
Accounts receivable	325,133	558,092
Interest receivable (Note 4)	133,106	180,031
Total Assets	$ 6,962,249	$ 6,805,191
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable	$ 59,589	$ 81,785
Unpaid claims	583,385	510,140
	642,974	591,925
Fund balance (Statement 2)	6,319,275	6,213,266
Total liabilities and fund balance	$ 6,962,249	$ 6,805,191

(See accompanying notes)

Statement 2

PUBLIC EMPLOYEES DENTAL FUND

STATEMENT OF REVENUE, EXPENSES AND FUND BALANCE

Year Ended December 31

	1991	1990
Revenue:		
Premiums	$ 4,107,979	$ 3,965,091
Interest (Note 4)	596,730	687,530
	4,704,709	4,652,621
Expenses:		
Claims incurred	4,308,616	3,399,776
Adjudication fees	195,395	165,050
Revolving Fund Administration (Note 5)	94,689	84,497
	4,598,700	3,649,323
Excess of revenue over expenses	106,009	1,003,298
Fund balance, beginning of year	6,213,266	5,209,968
Fund balance, end of year (Statement 1)	$ 6,319,275	$ 6,213,266

(See accompanying notes)

Statement 3

PUBLIC EMPLOYEES DENTAL FUND

STATEMENT OF CHANGES IN FINANCIAL POSITION

Year Ended December 31

	1991	1990
Cash provided by (used in) operating activities:		
Excess of revenue over expense	$ 106,009	$1,003,298
Changes in non-cash working capital items:		
Decrease in accounts receivable	232,959	269,343
Decrease (increase) in interest receivable	46,925	(119,499)
Decrease in accounts payable	(22,196)	(18,524)
Increase in unpaid claims	73,245	109,699
Cash provided by operating activities	436,942	1,244,317
Cash, beginning of year	6,067,068	4,822,751
Cash, end of year	$6,504,010	$6,067,068

(See accompanying notes)

PUBLIC EMPLOYEES DENTAL FUND

NOTES TO FINANCIAL STATEMENTS

December 31, 1991

1. Description of the Fund

The Public Employees Dental Fund is used to account for the transactions of the Public Employees Dental Plan. This plan, which came into effect February 1, 1982, was established under the provisions of Section 31(2) of *The Revenue and Financial Services Act*. The Plan is designed to promote good dental health among plan members by reducing the members' costs for preventive, routine and major dental services. Premiums for the funding of this plan are paid entirely by the employers who are members of the Plan.

Claims are adjudicated and processed for payment by the Metropolitan Life Insurance Company.

2. Significant Accounting Policies

a) Basis of Accounting

The accounts are maintained on an accrual basis of accounting.

b) Unpaid Claims

The provision for unpaid claims represents a provision for the cost of claims reported but not paid prior to year end and an estimate of claims incurred but not reported based upon the claims settlement experience.

3. Fund Balance

Fund balance represents the accumulated premiums and interest income reduced by claims incurred, adjudication fees and Public Employees Benefits Agency Revolving Fund administration charges. The fund balance, together with future premiums and interest income, is available to provide for the payment of claims to plan members.

4. Interest

Effective April 1, 1990, the Public Employees Dental Fund Bank account has been included in the Consolidated Offset Bank Concentration (COBC) arrangement for the Government of Saskatchewan. Under this arrangement, interest is calculated on the net position of all COBC accounts and is paid by the bank into the Consolidated Fund.

Dental Fund's share of this interest is allocated and paid by the Consolidated Fund on a quarterly basis into the Dental Fund's bank account using the Government's thirty day borrowing rate.

5. Administrative Costs

Public Employees Benefits Agency Revolving Fund

Pursuant to Section 32.1(2) of *The Revenue and Financial Services Act* the Public Employees Benefits Agency Revolving Fund was established effective April 1, 1988 to account for all expenditures previously paid out of the Consolidated Fund for the administration of the Public Employees Benefits Agency (PEBA). In addition, the Minister of Finance may charge a fee for any services which he provides on behalf of the Revolving Fund through the Consolidated Fund. These costs are charged by the Revolving Fund to the various pension funds and benefit programs administered by PEBA.

According to subsection 31(6.1) of *The Revenue and Financial Services Act*, effective April 1, 1988, sums required for the purpose of administering the Public Employees Dental Fund shall be a charge on and paid out of that fund. These expenditures were previously paid out of the Consolidated Fund.

6. SaskPower Additional Coverage

Effective January 1, 1992, SaskPower introduced an enhanced dental plan for their employees. Premiums and payments for the enhancement of the plan are the responsibility of SaskPower. The Public Employees Dental Plan will administer the additional premiums and payments on behalf of SaskPower.

7. Comparative Figures

Certain comparative figures have been restated to conform with the current year's presentation.

AUDITOR'S REPORT

To the Members of the Legislative Assembly of Saskatchewan

I have audited the statement of financial position of the Public Employees Disability Income Fund as at December 31, 1991 and the statements of revenue, expenditure and fund deficit and changes in financial position for the year then ended. These financial statements are the responsibility of the Fund's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Fund as at December 31, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

W.K. Strelioff

Regina, Saskatchewan
June 23, 1992

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

PUBLIC EMPLOYEES DISABILITY INCOME FUND
STATEMENT OF FINANCIAL POSITION
As At December 31

	1991	1990
ASSETS		
Current Assets:		
Cash	$ 380	$ 46,004
Accounts receivable	434,347	474,153
Due from Co-operators Life Insurance Company (Note 2)	23,805,645	---
Due from Mutual Life Assurance Company of Canada	---	21,134,393
Total Assets	$24,240,372	$21,654,550
LIABILITIES AND FUND DEFICIT		
Current Liabilities:		
Payable to Co-operators	$ 133,093	$ ---
Accounts payable (Note 5)	61,762	282,656
	194,855	282,656
Provision for claims payable (Notes 2(d), 3 and 4)	35,547,568	26,425,465
Fund deficit (Statement 2)	(11,502,051)	(5,053,571)
Total Liabilities and Fund Deficit	$24,240,372	$21,654,550

(See accompanying notes)

Statement 2

PUBLIC EMPLOYEES DISABILITY INCOME FUND
STATEMENT OF REVENUE, EXPENDITURE AND FUND DEFICIT
For the year Ended December 31

	1991	1990
REVENUE:		
Premiums	$ 4,405,626	$ 4,215,404
Increase/(decrease) in the value of segregated fund	3,675,210	(18,613)
Bank interest	15,316	23,060
	8,096,152	4,219,851
EXPENDITURE:		
Change in provision for claims payable (Note 3)	9,122,103	8,216,895
Benefit payments	5,073,016	4,167,826
Administration fees	163,674	157,707
Revolving Fund Administration (Note 5)	131,756	150,788
Management fees (Note 5(b))	53,958	53,046
Other	125	1,492
	14,544,632	12,747,754
Total (loss) from operations	(6,448,480)	(8,527,903)
Fund (deficit) surplus, beginning of year	(5,053,571)	21,682,902
Restatement (Note 3)	---	(18,208,570)
Fund (deficit) surplus, beginning of year restated	(5,053,571)	3,474,332
Fund (deficit), end of year - Statement 1	$(11,502,051)	$(5,053,571)

(See accompanying notes)

Statement 3

PUBLIC EMPLOYEES DISABILITY INCOME FUND
STATEMENT OF CHANGES IN FINANCIAL POSITION
For the year Ended December 31

	1991	1990
Cash provided by (used in):		
Operating activities:		
(Loss) from operations	$(6,448,480)	$(8,527,903)
Net change in non-cash working capital items:		
Decrease (increase) in accounts receivable	39,806	(27,024)
(Decrease) increase in accounts payable	(220,894)	75,895
Increase in payable to Co-operators	133,093	---
	(6,496,475)	(8,479,032)
Increase in accumulated premium for claims payable	9,122,103	8,216,895
	2,625,628	(262,137)
Investment Activities:		
Disposal of holding in Mutual Life segregated fund	21,134,393	71,660
Purchase of Co-operators Life segregated fund	(23,805,645)	---
	(2,671,252)	71,660
Net (decrease) increase in cash position	(45,624)	(190,477)
Cash position, beginning of year	46,004	236,481
Cash position, end of year	$ 380	$ 46,004

(See accompanying notes)

PUBLIC EMPLOYEES DISABILITY INCOME FUND
NOTES TO FINANCIAL STATEMENTS
December 31, 1991

1. Description of Fund

The Public Employees Disability Income Fund (PEDIF) is a special purpose fund used to account for the premiums, claims, investment and certain administrative transactions of the Disability Income Plan established under Section 31(2) of *The Revenue and Financial Services Act*. Accordingly, the fund balance represents the accumulated excess of premiums and investment income earned over expenditures, and is available to provide for the payment of benefits to participants.

This plan is managed by the Public Employees Benefits Agency (PEBA) and provides a level of income protection during periods of occupational or total disability to certain members of the public service of the Province of Saskatchewan. The Plan is administered under the terms of an agreement with The Co-operators Life Insurance Company.

2. Significant Accounting Policies

The financial statements are prepared in accordance with generally accepted accounting principles. The following accounting policies are considered significant.

a) Accrual Basis

The financial statements are prepared on the accrual basis of accounting.

b) Benefit Payments Expense

Benefit payments expense is recognized commencing in the year the claim is adjudicated.

c) Due from Co-operators Life Insurance Company

According to the agreement between PEBA and Co-operators, Co-operators has established a segregated fund to account for the plan surplus/deficit. The balance in the segregated fund represents a debt due by Co-operators. This debt is represented by the segregated fund.

The increase/decrease in the value of the segregated fund is accounted for in the statement of revenue, expenditure and fund deficit. In the prior year, Mutual Life Assurance Company of Canada held the debt due to PEDIF in form of units of a segregated fund. All outstanding debts were received from Mutual Life during 1991.

d) Provision for Claims Payable

The provision for claims payable represents the present value of future payments arising from claims made prior to year end. The present value is determined pursuant to an actuarial valuation. Any resulting change in the liability pursuant to the valuation is recognized as a revenue or expense item in that year's operations.

3. Change in Accounting Policy

In response to recent developments in professional accounting literature, PEBA has adopted a policy of recording a liability for future payments to claims made by members prior to year end. Previously the Fund had not recognized future payments arising from claims made prior to year end.

The financial statements of prior years have been restated to apply the change in accounting policy retroactively. The effect of the change is to increase claims expense and decrease total income from operations by $9,122,103 in 1991 and $8,216,895 in 1990. In addition, claims payable has been increased and fund surplus decreased by $18,208,570 and $8,216,895 at January 1, 1990, and December 31, 1990 respectively.

4. Actuarial Valuation

In 1991, an actuarial study was commissioned to value the liability of making future payments to members disabled at the valuation date of December 31, 1991. The study established this valuation to be $35,547,568 at the valuation date. The valuation is based on the following assumption: 1) the allowance for claim termination is based on the 1987 Group Long-Term Disabilities valuation tables published by the Society of Actuaries; 2) the interest rates assumed are 9.5% for the first 15 years after the date of valuation and a rate of 6% thereafter.

5. Administration Costs

a) Public Employees Benefits Agency Revolving Fund

Pursuant to Section 32.1(2) of *The Revenue and Financial Services Act* the Public Employees Benefits Agency Revolving Fund was established effective April 1, 1988 to account for all expenditures previously paid out of the Consolidated Fund for the administration of PEBA. In addition, the Minister of Finance may charge a fee for any services which he provides on behalf of the Revolving Fund through the Consolidated Fund. These costs are charged by the Revolving Fund to the various pension funds and benefit programs administered by PEBA.

According to Subsection 31(6.1) of *The Revenue and Financial Service Act*, effective April 1, 1988, sums required for the purpose of administering the Public Employees Disability Income Fund shall be a charge on and paid out of that fund. These expenditures were previously paid out of the Consolidated Fund.

b) Investment Management Services

The Minister of Finance is authorized to invest any part of the monies standing to the credit of the Disability Income Fund in any securities authorized for investment pursuant to the "Investment Policy Guidelines".

The Co-operators Investment Counselling Limited invests the monies of the Fund under a contract to provide services. The Fund pays management fees to the Co-operators Investment Counselling Limited.

6. Legal

PEBA is a party to several law suits relating to disability benefits. The ultimate outcome of these law suits is not yet determinable. Benefit payments arising from the resolution of these law suits will be accounted for as an expenditure of the year in which the settlement occurs.

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the statement of financial position of the Public Employees Group Life Insurance Fund as at December 31, 1991 and the statement of revenue, expenditure and net assets and changes in financial position for the year then ended. These financial statements are the responsibility of the Fund's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Fund as at December 31, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

W.K. Strelioff

Regina, Saskatchewan
June 23, 1992

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

PUBLIC EMPLOYEES GROUP LIFE INSURANCE FUND
STATEMENT OF FINANCIAL POSITION
As at December 31

	1991	1990
ASSETS		
Current Assets:		
Cash	$ 3,137	$ —
Accounts receivable	570,981	869,758
Due from Co-operators Life Insurance Company (Note 2)	12,696,613	—
Due from Mutual Life Assurance Company of Canada	—	10,532,547
	$ 13,270,731	$ 11,402,305
LIABILITIES AND NET ASSETS		
Current Liabilities:		
Accounts payable	$ 349,460	$ 43,347
Claims payable	632,519	1,008,925
	981,979	1,052,272
Provision for life insurance benefits (Note 2(c), 3 and 4)	8,859,637	6,896,591
Net Assets (Statement 2)	3,429,115	3,453,442
	$ 13,270,731	$ 11,402,305

(See accompanying notes)

Statement 2

PUBLIC EMPLOYEES GROUP LIFE INSURANCE FUND
STATEMENT OF REVENUE, EXPENDITURE AND NET ASSETS
Year Ended December 31

	1991	1990
Revenue:		
Premiums	$ 7,126,129	$ 6,648,488
Increase in the value of segregated fund	1,916,539	169,658
Interest income	20,192	70,596
	9,062,860	6,888,742
Expenditure:		
Change in provision for life insurance benefits (Note 3)	1,963,046	364,711
Claims	6,681,439	5,766,947
Revolving Fund administration (Note 6(a))	132,561	110,796
Premium taxes	127,087	144,414
Retention charges	155,010	122,100
Management fees expenses (Note 6(b))	28,044	38,561
	9,087,187	6,547,529
Net (expenditure) revenue from operations	(24,327)	341,213
Net Assets, beginning of year	3,453,442	9,644,109
Restatement (Note 3)	—	(6,531,880)
Net Assets, beginning of year restated	3,453,442	3,112,229
Net Assets, end of year	$ 3,429,115	$ 3,453,442

(See accompanying notes)

Statement 3

PUBLIC EMPLOYEES GROUP LIFE INSURANCE FUND
STATEMENT OF CHANGES IN FINANCIAL POSITION
Year Ended December 31

	1991	1990
Cash Provided by (used in):		
Operating Activities:		
Net (expenditure) revenue from operations	$ (24,327)	$ 341,213
Net change in non-cash working capital items:		
Decrease in accounts receivable	298,777	1,283,518
Increase in accounts payable	306,113	17,698
Decrease in claims payable	(376,406)	(351,801)
	204,157	1,290,628
Increase in provision for life insurance benefits	1,963,046	364,711
	2,167,203	1,655,339
Investment Activities:		
Disposal of holding in Mutual Life segregated fund	10,532,547	—
Purchase of units in Mutal Life segregated fund	—	(1,655,339)
Purchase of Co-operators Life segregated fund	(12,696,613)	—
	(2,164,066)	(1,655,339)
Net increase in cash position	3,137	—
Cash position, beginning of year	—	—
Cash position, end of year	$ 3,137	$ —

(See accompanying notes)

PUBLIC EMPLOYEES GROUP LIFE INSURANCE FUND
NOTES TO FINANCIAL STATEMENTS
December 31, 1991

1. Description of Fund

The Public Employees Group Life Insurance Fund (PEGIF) is a special purpose fund used to account for the premiums, claims, investment and certain administrative transactions of the Group Life Insurance Plan established under Subsection 31(2) of *The Revenue and Financial Services Act*. Accordingly, the net assets represent the accumulated excess of premiums and investment income earned over expenditures, and is available to provide for the payment of benefits to participants.

This Plan is managed by the Public Employees Benefits Agency (PEBA) and provides comprehensive life insurance coverage to certain members of the public service of the Province of Saskatchewan. The Plan is administered under the terms of an agreement with The Co-operators Life Insurance Company.

2. Significant Accounting Policies

The financial statements are prepared in accordance with generally accepted accounting principles. The following accounting policies are considered significant.

a) Accrual Basis

The financial statements are prepared on the accrual basis of accounting.

b) Due from Co-operators Life Insurance Company

According to the agreement between PEBA and Co-operators, PEGIF has a segregated fund maintained by Co-operators to account for the plan surplus/deficit. The balance in the segregated fund represents a debt due by Co-operators.

The increase/decrease in the value of the segregated fund are accounted for in the statement of revenue, expenditure and net assets. In the prior year, Mutual Life Assurance Company of Canada held the debt due to PEGIF in form of units of a segregated fund. All outstanding debts were received from Mutual Life during 1991.

c) Provisions for Life Insurance Benefits

The provision for Life Insurance benefits represents the present value of future payments arising from benefits for disabled employees whose premiums have been waived. The provision includes the present value of the $3,000 retirement death benefit certificates for those having retired prior to year end. The present value is determined pursuant to an actuarial valuation. Any resulting change in the liability pursuant to the valuation is recognized as a revenue or expense item in that year's operations.

d) Claims Expense

Claims payable includes future payments arising from claims made prior to the year end.

3. Change in Accounting Policy

In response to recent developments in professional accounting literature, PEBA has adopted a policy of recording a liability for future payments of benefits to disabled employees whose premiums have been waived prior to year end. The liability for 1991 includes the present value of the $3,000 retirement death benefit certificate for those members having retired prior to year end. Previously the Fund had not recognized such future payments.

The financial statements of prior years have been restated to apply the change in accounting policy retroactively. The effect of the change is to increase change in provision for life insurance benefits and decrease net revenue from operations by $1,963,046 in 1991 and $364,711 in 1990. In addition, provision for life insurance benefits has been increased and net assets decreased by $6,531,880 and $6,896,591 at January 1, 1990, and December 31, 1990 respectively.

4. Actuarial Valuation

In 1991, an actuarial study was commissioned to value the liability of making future benefit payments to disabled members whose premiums have been waived prior to year end and the $3,000 retirement death benefit certificate for those members having retired prior to year end. The valuation date was December 31, 1991. The study established this valuation to be $8,859,637 at the valuation date. The valuation is based on the following assumptions: 1) the life waiver valuation is based on the 1987 Group Long-Term Disabilities valuation tables published by the Society of Actuaries; 2) the interest rates assumed are 9.5% for the first 15 years after the date of valuation and a rate of 6% thereafter; 3) the mortality rates of existing retirees are based on the 1985/87 Saskatchewan Life Table.

5. Retirement Death Benefit Certificate

PEGIF effective January 1, 1991 began issuing a $3,000 paid up life insurance policy (Retirement Death Benefit Certificate) to retired employees of this plan. This policy remains in force and has no cash value until the employee's death, at which time the face value is payable to the designated beneficiary. The liability for the paid up policies are in the provision for life insurance benefits liability for the year ended December 31, 1991.

Certificates were previously purchased from insurance carriers and expensed in the year of purchase.

6. Administration Costs

a) Public Employees Benefits Agency Revolving Fund

Pursuant to Section 32.1(2) of *The Revenue and Financial Services Act* the Public Employees Benefits Agency Revolving Fund was established effective April 1, 1988 to account for all expenditures previously paid out of the Consolidated Fund for the administration of PEBA. In addition, the Minister of Finance may charge a fee for any services which he provides on behalf of the Revolving Fund through the Consolidated Fund. These costs are charged by the Revolving Fund to the various pension funds and benefit programs administered by PEBA.

According to subsection 31(6.1) of *The Revenue and Financial Services Act*, effective April 1, 1988, sums required for the purpose of administering the Public Employees Group Life Fund shall be a charge on and paid out of that fund. These expenditures were previously paid out of the Consolidated Fund.

b) Investment Management Services

The Minister of Finance is authorized to invest any part of the monies standing to the credit of the Group Life Insurance Fund in any securities authorized for investment pursuant to the "Investment Policy Guidelines".

The Co-operators Investment Counselling Limited invests the monies of the Fund under a contract to provide services. The Fund pays management fees to the Co-operators Investment Counselling Limited.

7. Additional Coverage - SaskPower

Effective July 1 and August 1, 1991, SaskPower introduced enhancements to the group life insurance plan for their employees. Premiums and payments for the enhancement of the plan are the responsibility of SaskPower. The Public Employees Group Life Insurance Plan will administer the additional premium and payments on behalf of SaskPower. There are 15 SaskPower retirees who have an additional $7,000 paid up life insurance policy (Retirement Death Benefit Certificate) funded solely by SaskPower employee premiums. The actuarial liability for this coverage is $24,903 as of December 31, 1991.

The total premiums collected were $14,297 and the total payments made were $0 in 1991.

Included in accounts payable is $14,297 representing the excess of premiums over payments for additional coverage provided to SaskPower employees only.

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the balance sheet of the Saskatchewan Agricultural Returns Stabilization Fund as at March 31, 1992 and the statements of revenue, expenditure and fund balance and changes in financial position for the year then ended. These financial statements are the responsibility of the Fund's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Fund as at March 31, 1992 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

W.K. Strelioff

W. K. Strelioff, C.A.
Provincial Auditor

Regina, Saskatchewan
April 15, 1992 except
as to Cow Calf to Finish
Market and Feeder Finish
Market Insurance Plans
which are as of May 6, 1992

Statement 1

THE SASKATCHEWAN AGRICULTURAL RETURNS STABILIZATION FUND

BALANCE SHEET

As at March 31

	1992				1991
	Saskatchewan Hog Assured Returns Program	Cow Calf to Finish Market Insurance Plan	Feeder Finish Market Insurance Plan	Total	Total
ASSETS					
Cash	$ 2,501	$ 1,251	$ 427	$ 4,179	$ 1,038,581
Accounts receivable:					
- Department of Agriculture and Food	(172)	---	---	(172)	---
- Saskatchewan Pork Producers Marketing Board	---	---	---	---	33,170
- Producers	2,868	130,936	5,193	138,997	433,959
- Saskatchewan Beef Stabilization Board - producers trust account	---	---	---	---	2,857
- Other	---	---	---	---	15,963
Accrued interest receivable	13	84	23	120	7,478
	$ 5,210	$ 132,271	$ 5,643	$ 143,124	$ 1,532,008
LIABILITIES AND FUND BALANCE					
Liabilities:					
Stabilization payable to producers	$ 5,977	$ ---	$ ---	$ 5,977	$ 376,121
Loans - Department of Agriculture and Food (Note 1(c))	35,064,692	45,784,099	59,016,285	139,865,076	140,892,681
Other	2,868	---	---	2,868	3,445
Fund Balance:					
(Fund deficiency) - Statement 2 (Note 4)	(35,068,327)	(45,651,828)	(59,010,642)	(139,730,797)	(139,740,239)
	$ 5,210	$ 132,271	$ 5,643	$ 143,124	$ 1,532,008

(See accompanying notes to the financial statements)

Statement 2

THE SASKATCHEWAN AGRICULTURAL RETURNS STABILIZATION FUND

STATEMENT OF REVENUE, EXPENDITURE AND FUND BALANCE

For the Year Ended March 31

	1992				1991
	Saskatchewan Hog Assured Returns Program	Cow Calf to Finish Market Insurance Plan	Feeder Finish Market Insurance Plan	Total	Total
Revenue					
Producer contributions (Note 4)	$ ---	$ ---	$ ---	$ ---	$ 165,424
Department of Agriculture and Food (Note 4)	---	---	---	---	165,424
Producer buyouts and cancellations (Note 5)	---	---	---	---	158,154
Interest	3,359	41,794	25,771	70,924	221,099
	3,359	41,794	25,771	70,924	710,101
Expenditure					
Stabilization to producers (Note 4)	---	235	1,642	1,877	1,051,541
Loan interest (Note 1(c))	---	---	---	---	14,559
Bad debt expense	1,131	45,311	12,172	58,614	(393)
Other	761	220	10	991	5,613
	1,892	45,766	13,824	61,482	1,071,320
Excess of revenue over expenditure (expenditure over revenue)	1,467	(3,972)	11,947	9,442	(361,219)
Fund balance (deficiency), beginning of year	(35,069,794)	(45,647,856)	(59,022,589)	(139,740,239)	(139,379,020)
Fund balance (deficiency), end of year (Note 4)	$(35,068,327)	$(45,651,828)	$(59,010,642)	$(139,730,797)	$(139,740,239)

(See accompanying notes to the financial statements)

Statement 3

THE SASKATCHEWAN AGRICULTURAL RETURNS STABILIZATION FUND

STATEMENT OF CHANGES IN FINANCIAL POSITION

For the Year Ended March 31

	1992	1991
Cash from (used in) operations:		
Excess of revenue over expenditure (expenditure over revenue)	$ 9,442	$ (361,219)
Net change in non-cash working capital balance	(16,239)	(341,612)
Cash used in operations	(6,797)	(702,831)
Cash provided by financing activities:		
(Decrease) in loans advanced from the Department of Agriculture and Food	(1,027,605)	(1,410,718)
Net (decrease) in cash during the year	(1,034,402)	(2,113,549)
Cash, beginning of year	1,038,581	3,152,130
Cash, end of year	$ 4,179	$ 1,038,581

(See accompanying notes to the financial statements)

THE SASKATCHEWAN AGRICULTURAL RETURNS STABILIZATION FUND

NOTES TO THE FINANCIAL STATEMENTS

March 31, 1992

1. Accounting Policies

These financial statements are prepared on the accrual basis of accounting. The following are the other significant accounting policies:

a) Revenue Recognition

Producer contributions and government contributions are recognized on the basis of slaughter date.

b) Government Contributions

In accordance with Section 6(2) of The Saskatchewan Hog Assured Returns Program Regulations, 1983 and in accordance with Section 7(2) of both The Cow Calf to Finish Market Insurance Plan Regulations and The Feeder Finish Market Insurance Plan Regulations, the Department of Agriculture and Food, from money appropriated under the Act, contributes a matching amount equal to the total of levies charged to participants.

c) Loans from the Department of Agriculture and Food

The following loans from the Department of Agriculture and Food can not be repaid from the future operations of the Saskatchewan Agricultural Returns Stabilization Fund (Fund) and as a consequence they have been fully provided for in the financial statements of the Consolidated Fund. However, to maintain accountability of the stabilization programs, and until further direction is received from the Department, these loans will continue to be reflected in these financial statements at their carrying value.

Effective October 31, 1989, the terms and conditions for the following loans were changed by Order-in-Council 298/90 to provide that no interest be charged or assessed on these loans. Accordingly, these financial statements do not reflect any interest cost subsequent to October 31, 1989.

i) Saskatchewan Hog Assured Returns Program (SHARP)

In accordance with Section 9 of *The Saskatchewan Agricultural Returns Stabilization Act*, loans from the Department of Agriculture and Food can be made to the Fund when the balance is insufficient to make payments to participants. Order-in-Council 288/86 authorized loans not exceeding $35 million to be made to the SHARP account. Up to October 31, 1989 these loans bore interest at a rate calculated April 1 and October 1 each year based on the preceding six month average cost of money to the Consolidated Fund for that period.

ii) Cow Calf to Finish Market Insurance Plan

In accordance with Section 9 of the Act, loans can be made to the Fund when the balance is insufficient to make payments to participants. Order-in-Council 1040/85 authorized loans not exceeding $50 million to be made to the Beef Stabilization Account. Up to October 31, 1989 these loans bore interest at a rate calculated April 1 and October 1 each year based on the average cost of money to the Consolidated Fund for each six month period.

iii) Feeder Finish Market Insurance Plan

In accordance with Section 9 of the Act, loans can be made to the Fund when the balance is insufficient to make payments to participants. Order-in-Council 713/89 authorized loans not exceeding $80 million to be made to the Beef Stabilization Account. Up to October 31, 1989 these loans bore interest at a rate calculated April 1 and October 1 each year based on the average cost of money to the Province for each six month period.

2. Authority

The Saskatchewan Agricultural Returns Stabilization Fund was established by *The Saskatchewan Agricultural Returns Stabilization Act* to carry out the following programs established by the Lieutenant Governor in Council to stabilize returns to producers:

i) Saskatchewan Hog Assured Returns Program (SHARP)

This program was established in 1976 under regulations issued pursuant to *The Saskatchewan Agricultural Returns Stabilization Act*. These regulations have been repealed and the program continued under The Saskatchewan Hog Assured Returns Program Regulations, 1983 (Order-in-Council 998/83) effective July 1, 1983. Order-in-Council 310/90 terminated SHARP effective March 31, 1991.

ii) Cow Calf to Finish Market Insurance Plan

This Plan was established in 1982 under regulations issued pursuant to *The Saskatchewan Agricultural Returns Stabilization Act*. These regulations were revoked and the plan was continued under the Cow Calf to Finish Market Insurance Plan regulations authorized by Order-in-Council 457/83. Order-in-Council 309/90 terminated the Cow Calf to Finish Market Insurance Plan effective March 31, 1990.

iii) Feeder Finish Market Insurance Plan

This Plan was established under regulations authorized by Order-in-Council 456/83 pursuant to *The Saskatchewan Agricultural Returns Stabilization Act*. Order-in-Council 758/89 terminated the Feeder Finish Market Insurance Plan effective October 1, 1989.

3. Related Party Transactions

Administrative Expenses

The Saskatchewan Hog Assured Returns Program (SHARP) is administered by the Saskatchewan Pork Producers Marketing Board. No costs for the administration of SHARP are included in these financial statements.

The Cow Calf to Finish Market Insurance Plan and the Feeder Finish Market Insurance Plan are administered by the Saskatchewan Beef Stabilization Board. No costs for the administration of the Cow Calf to Finish Market and Feeder Finish Market Insurance Plans are included in these financial statements.

4. Termination of the Plan

a) Saskatchewan Hog Assured Returns Program (SHARP)

The Government of Saskatchewan has joined a national tripartite price stabilization scheme for hogs. The agreement called for a complete phase-out of SHARP over the five years commencing April 1, 1986. As a result, SHARP has been terminated effective March 31, 1991.

b) Cow Calf to Finish Market and Feeder Finish Market Insurance Plans

The Government of Saskatchewan has joined a national tripartite price stabilization scheme for feeder calves, feeder cattle, and slaughter cattle. As a result of joining the scheme, the Cow Calf to Finish Market Insurance Plan was terminated on March 31, 1990 and the Feeder Finish Market Insurance Plan was terminated on October 1, 1989.

5. Producer Buyouts and Cancellations

The Cow Calf to Finish Market and Feeder Finish Market Insurance Plans allow producers to "buyout" of the plans if they meet certain criteria. In a buyout, a producer is deemed to have never been a participant in the plan. As a result, a producer who buys out of a plan owes the Saskatchewan Agricultural Returns Stabilization Fund (Fund) the excess of:

i) all stabilization payments made to the producer by the Fund, less

ii) all levies paid by the producer to the Fund.

The gain is recognized in the year in which management authorizes the buyout. If levies paid exceed stabilization payments made, no amount is owed by either the producer or the Fund.

Cancellation of stabilization payments owing to producers relating to prior years sales occur for various reasons. This includes management of the Fund cancelling stabilization payments when they are unable to contact the producer or when the producer does not provide necessary documentation or support to allow for the release of a stabilization payment.

6. Contingency

A possibility exists that the Saskatchewan Beef Stabilization Board will be named as a defendant in a law suit. The outcome of this possible law suit is not determinable at this time. Any payments arising from this possible law suit may be a charge on operations of the Saskatchewan Agricultural Returns Stabilization Fund in the year in which it is settled.

7. Comparative Figures

Certain 1991 balances have been reclassified to conform with the current year's presentation.

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the balance sheet of The Saskatchewan Arts Board as at March 31, 1992 and the statements of revenue, expenditure and unappropriated fund balance, appropriated fund balance and changes in financial position for the year then ended. These financial statements are the responsibility of the Board's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Board as at March 31, 1992 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles disclosed in Note 1 to the financial statements.

W.K. Strelioff

Regina, Saskatchewan
August 4, 1992

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

THE SASKATCHEWAN ARTS BOARD
BALANCE SHEET
As at March 31

	1992	1991
ASSETS		
Current assets:		
Cash	$ 258,671	$ 374,733
Accounts receivable	133,217	14,229
Prepaid grants (Note 1(c))	636,916	652,713
	1,028,804	1,041,675
Fixed assets:		
Permanent collection (Notes 1(b) and 3(a))	637,663	559,161
Equipment and furnishings - cost (Notes 1(b) and 3(b))	195,964	265,766
	833,627	824,927
	$ 1,862,431	$ 1,866,602
LIABILITIES AND NET ASSETS		
Current liabilities:		
Accounts payable		
- Department of Parks and Renewable Resources	$ 69,139	$ 207,417
- Other	47,263	1,798
	116,402	209,215
Net Assets:		
Equity in permanent collection	637,663	559,161
Equity in equipment and furnishings	195,964	265,766
Appropriated fund balance (Notes 1(d) and 4) (Statement 3)	814,781	832,460
Unappropriated fund balance (Statement 2)	97,621	---
	1,746,029	1,657,387
	$ 1,862,431	$ 1,866,602

(See accompanying notes to the financial statements)

Statement 2

THE SASKATCHEWAN ARTS BOARD
STATEMENT OF REVENUE, EXPENDITURE AND UNAPPROPRIATED FUND BALANCE
For the Year Ended March 31

	1992	1991
Revenue:		
Saskatchewan Lotteries Trust Fund for Sport, Culture and Recreation (Note 5)	$ 3,500,000	$ ---
Western Canada Lottery - Saskatchewan Division Inc.	---	1,500,000
Department of Culture, Multiculturalism and Recreation - Consolidated Fund	---	1,904,400
Interest and other income	42,485	63,767
Permanent collection		
- rental fees	9,973	20,510
- donations of art and archives (Note 1(b)(ii))	43,338	---
	3,595,796	3,488,677
Expenditure:		
Performing arts program	1,104,401	1,070,909
Visual arts program	873,102	806,988
Multidiscipline program	515,467	621,827
Literary arts program	530,659	484,737
Administration	298,969	389,773
Permanent collection	193,256	95,674
Saskatchewan School of the Arts	---	2,015
	3,515,854	3,471,923
Net Revenue	79,942	16,754
Unappropriated fund balance, beginning of year	---	---
Add transfers from appropriated fund balance (Statement 3)	832,460	815,706
Deduct amounts appropriated during the year (Statement 3)	(814,781)	(832,460)
Unappropriated fund balance, end of year - to Statement 1	$ 97,621	$ ---

(See accompanying notes to the financial statements)

Statement 3

THE SASKATCHEWAN ARTS BOARD
STATEMENT OF APPROPRIATED FUND BALANCE
As at March 31

	1992	1991
Balance, beginning of year	$ 832,460	$ 815,706
Deduct appropriations transferred to unappropriated fund balance (Statement 2)	(832,460)	(815,706)
Add appropriations for the year (Statement 2)	814,781	832,460
Balance, end of year - to Statement 1	$ 814,781	$ 832,460

(See accompanying notes to the financial statements)

Statement 4

THE SASKATCHEWAN ARTS BOARD
STATEMENT OF CHANGES IN FINANCIAL POSITION
For the Year Ended March 31

	1992	1991
Cash provided by (used in) operating activities:		
Net revenue	$ 79,942	$ 16,754
Changes in non-cash working capital:		
Decrease in prepaid grants	15,797	420,126
(Increase) in accounts receivable	(118,988)	(9,361)
(Decrease) in accounts payable	(92,813)	(117,045)
Net change in non-cash working capital	(196,004)	293,720
Cash provided by (used in) operating activities	(116,062)	310,474
Cash position, beginning of year	374,733	64,259
Cash position, end of year	$ 258,671	$ 374,733

(See accompanying notes to the financial statements)

THE SASKATCHEWAN ARTS BOARD
NOTES TO THE FINANCIAL STATEMENTS
March 31, 1992

1. **Significant Accounting Policies**

These financial statements have been prepared in accordance with accounting policies that are considered appropriate for organizations of this type. The significant accounting policies are as follows:

a) Accrual Accounting

The financial statements are prepared on the accrual basis of accounting except that no depreciation is charged against fixed assets.

b) Purchased and Donated Fixed Assets

i) The purchase of fixed assets and works of art for the permanent collection are charged as an expense in the Statement of Revenue, Expenditure and Unappropriated Fund Balance in the year of purchase. They are not depreciated.

ii) Donated works of art and archives for the permanent collection are recorded as revenue at their fair market value at the time of donation with a corresponding charge to expenses in the Statement of Revenue, Expenditure and Unappropriated Fund Balance. They are not depreciated.

To maintain accountability for equipment and furnishings and the permanent collection, they are recorded as balance sheet assets with a corresponding entry to "Equity in equipment and furnishings" or "Equity in permanent collection." The book value of equipment, furnishings or permanent collection items disposed is removed from the accounts and proceeds on disposals are recorded as revenue.

c) Grant Expenditures

Grants are recorded as expense when approved and eligibility criteria, if any, are met by recipients. Grants awarded for the purpose of funding recipients for a specified time period are expensed in the financial statements in a manner directly related to the period for which the funding was provided. Consequently, grants which have been paid but which pertain to periods beyond the Board's fiscal year end are recorded as prepaid grants.

d) Appropriations

Appropriations from the unappropriated fund balance are made to reflect future expenditures of a specific or major nature and grant expenditures which relate to the next year. All appropriations are approved by the Board.

2. Authority

The Saskatchewan Arts Board operates under the authority of The Arts Board Act. Under this Act, The Saskatchewan Arts Board Fund was created and all the transactions reflected in these statements are conducted through this fund.

3. Fixed Assets

a) Permanent Collection	1992	1991
Two-dimensional	$ 434,590	$ 390,529
Sculpture	132,818	109,209
Crafts	63,210	57,428
Films/videos	2,395	1,995
Archives	4,650	---
	$ 637,663	$ 559,161

During the year the Board purchased works of art for the permanent collection totalling $34,753 (1991 - $0) and received donations of art works and archives valued at $42,350 (1991 - $0).

In August 1989, the permanent collection was appraised by the Professional Art Dealers Association of Canada, and assigned a value of $1,009,478 on the basis of market value.

b) Equipment and Furnishings	1992	1991
Equipment and Furnishings	$ 195,964	$ 265,766

During the year the Board purchased equipment totalling $13,946 (1991 - $1,058). This account was reduced by $83,748 due to the results of a fixed asset count performed during the year.

4. Appropriated Fund Balance

Appropriated Fund Balance consists of the following:

	1992	1991
Grants for next year (Note 1(d))	$ 812,266	$ 830,106
Brian Painchaud Memorial Fund	2,515	2,354
	$ 814,781	$ 832,460

5. Revenue

The Board receives proceeds of provincial lotteries. In 1992, payments were made to the Board from the Saskatchewan Lotteries Trust Fund for Sport, Culture and Recreation, administered by Sask Sport Inc. Previously, Sask Sport Inc. made payments directly from its wholly owned organization called the Western Canada Lottery Saskatchewan Division Inc.

6. Related Party Transactions

Included in these financial statements are income and expense amounts resulting from routine operating transactions conducted at prevailing market prices with various Saskatchewan Crown-controlled departments, agencies and corporations with which The Saskatchewan Arts Board is related.

Account balances resulting from these transactions are included in the balance sheet and are settled on normal trade terms. Other amounts due to/from related parties and the terms of settlement are described separately in the financial statements and notes thereto.

7. Comparative Figures

Certain comparative figures have been reclassified to conform to the current year's presentation.

Coopers
& Lybrand

chartered accountants

AUDITOR'S REPORT

February 21, 1992

To the Members of the Legislative Assembly
Province of Saskatchewan

We have audited the statements of financial position of the Saskatchewan Auto Fund as at December 31, 1991 and 1990 and the statements of operations and rate stabilization reserve and changes in financial position for the years then ended. These financial statements are the responsibility of the management of Saskatchewan Government Insurance as administrator of the Fund. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Fund as at December 31, 1991 and 1990 and the results of its operations and the changes in its financial position for the years then ended in accordance with generally accepted accounting principles.

Coopers & Lybrand

Chartered Accountants
Regina, Saskatchewan

SASKATCHEWAN AUTO FUND

STATEMENT OF FINANCIAL POSITION

December 31	1991	1990
	(Thousands of $)	
Assets		
Cash and Investments Maturing Within One Year	$ 78,432	$ 90,880
Accounts Receivable	20,644	14,146
Deferred Policy Acquisition Costs	6,481	6,202
Prepaid Expenses and Inventories	1,666	2,633
Long-Term Investments (Note 3)	309,862	278,109
Net Investment in Capital Lease (Note 4)	8,471	8,609
Property and Equipment (Note 5)	26,135	26,590
	$451,691	$427,169
Liabilities		
Accounts Payable and Accrued Charges	$ 8,674	$ 6,958
Premium Taxes Payable	10,345	10,053
Provision for Unpaid Claims (Note 6)	274,463	249,435
Unearned Premiums	119,962	115,696
	413,444	382,142
Rate Stabilization Reserve	38,247	45,027
	$451,691	$427,169

(See accompanying notes)

SASKATCHEWAN AUTO FUND

STATEMENT OF OPERATIONS

AND RATE STABILIZATION RESERVE

Year Ended December 31	1991	1990
	(Thousands of $)	
Premiums Written	$258,610	$251,329
Premiums Earned	$255,444	$247,765
Investment Earnings (Note 7)	35,626	35,155
Other Income (Note 8)	2,986	1,536
Total Revenue	294,056	284,456
Claims Incurred	260,885	219,559
Issuer Fees	8,207	7,168
Premium Taxes	10,218	9,911
Administrative Expenses	21,526	23,374
Total Claims and Expenses	300,836	260,012
Net Increase (Decrease) to Rate Stabilization Reserve	(6,780)	24,444
Rate Stabilization Reserve:		
Balance Beginning of Year	45,027	20,583
Balance End of Year	$ 38,247	$ 45,027

(See accompanying notes)

SASKATCHEWAN AUTO FUND

STATEMENT OF CHANGES IN FINANCIAL POSITION

Year Ended December 31	1991	1990
	(Thousands of $)	
Operating Activities		
Net Increase (Decrease) to Rate Stabilization Reserve	$ (6,780)	$ 24,444
Depreciation and Amortization	3,368	1,560
Realized Gains on Disposal of Investments and Property and Equipment	(4,170)	(18)
Investment Write Down	1,664	2,015
	(5,918)	28,001
Increase in Deferred Policy Acquisition Costs	(279)	(465)
Increase in Accounts Receivable	(6,498)	(754)
(Increase) Decrease in Prepaid Expenses and Inventories	967	(1,153)
Increase in Provision for Unpaid Claims	25,028	221
Increase in Unearned Premiums	4,266	3,896
Increase in Accounts Payable and Accrued Charges	1,716	1,452
Increase in Premium Taxes Payable	292	332
Cash Provided By Operating Activities	19,574	31,530
Investing Activities		
Long-Term Investments - Purchases	(176,444)	(43,699)
- Proceeds on Sale	146,649	42,250
Capital Lease Repayment	138	125
Property and Equipment - Purchases	(2,940)	(6,626)
- Proceeds on Disposal	575	249
Cash Used for Investing Activities	(32,022)	(7,701)
Increase (Decrease) in Cash and Investments Maturing Within One Year	(12,448)	23,829
Cash and Investments Maturing Within One Year:		
Balance Beginning of Year	90,880	67,051
Balance End of Year	$ 78,432	$ 90,880

(See accompanying notes)

SASKATCHEWAN AUTO FUND

NOTES TO THE FINANCIAL STATEMENTS

December 31, 1991

1. SIGNIFICANT ACCOUNTING POLICIES

The Fund's accounting policies are in accordance with generally accepted accounting principles. The following are considered to be significant:

Premiums

Premiums written are taken into income over the terms of the related policies. Premiums not yet taken into income represent the portion of the policy premiums relating to the unexpired term of each policy.

Deferred Policy Acquisition Costs

Premium taxes are deferred and then charged to expense on the same basis as premiums written are taken into income. Issuer fees for vehicle transactions are deferred and then charged to expense over the terms of the insurance policies to which such costs relate.

Investments

Bonds, debentures and mortgages are recorded at amortized cost. Shares are recorded at cost. Investments are written down when there is a decline in value that is other than temporary.

Investment Earnings

Interest is recorded as income on the accrual basis. Dividends are recorded as income on the record date. Gains and losses realized on the disposal of investments are recognized in income on the date of sale.

Provision for Unpaid Claims

The provision for unpaid claims includes the estimated cost to the Fund of reported claims, an estimate based on the claims settlement experience of the Fund of the cost of claims incurred but not reported, and an estimate of adjustment expenses to be incurred on the settlement of these claims.

Long-term disability entitlements are recorded on a discounted basis to take account of the time value of money.

Capital Lease

Investment earnings related to the direct financing lease are recognized in a manner that produces a constant rate of return on the investment in the lease. The net investment in the lease is composed of net minimum lease payments less unearned finance income.

Property and Equipment

Fixed assets are recorded at cost less accumulated depreciation. Depreciation is recorded on a straight-line basis, commencing in the year in which the assets are placed in service, over the estimated useful lives of the fixed assets as follows:

Buildings	2 1/2 - 5%
Computer Equipment	20 - 50%
Other Equipment	20%

Foreign Currency Translation

Share investments, revenues and expenses are translated at the exchange rate in effect at the transaction date.

Administrative and Claims Adjusting Expenses

Saskatchewan Government Insurance (SGI) as administrator of the Saskatchewan Auto Fund provides certain services to both the Fund and SGI. The administrative and claims adjusting expenses relating to these services are charged to the Fund and SGI on the basis of specific allocations.

Direct administrative expenses are charged directly to the Fund's operations.

2. STATUS OF THE FUND

The Saskatchewan Auto Fund was established effective January 1, 1984 by an amendment to the Automobile Accident Insurance Act (Chapter A-35, Revised Statutes of Saskatchewan 1978).

The accumulated earnings of the Saskatchewan Auto Fund in the Rate Stabilization Reserve are for the future benefit of Saskatchewan's motoring public and cannot be used for the payment of general dividends.

3. LONG-TERM INVESTMENTS

The components of the Fund's long-term investments are as follows:

(Thousands of $)

	1991		1990	
	Book Value	Market Value	Book Value	Market Value
Bonds and Debentures	$181,864	$193,359	$182,548	$178,332
Shares and Convertible Bonds	105,706	115,546	75,410	74,249
Mortgages	15,632	16,135	18,596	18,532
Real Estate	6,660	6,686	1,555	1,580
Total Long-Term Investments	$309,862	$331,726	$278,109	$272,693

4. NET INVESTMENT IN CAPITAL LEASE

The Fund, as lessor, has a 63 per cent interest in a lease agreement with a Saskatchewan Crown Corporation for a term of thirty years (nineteen years remaining) on property in Prince Albert, Saskatchewan. The lease transferred substantially all of the benefits and risks incident with the ownership of the property to the lessee.

The Fund's net investment in capital lease includes the following:

	(Thousands of $) 1991	(Thousands of $) 1990
Total Minimum Lease Payments Receivable ($995,000 per year)	$ 19,149	$ 20,144
Unearned Income	(10,678)	(11,535)
Net Investment in Capital Lease	$ 8,471	$ 8,609

5. PROPERTY AND EQUIPMENT

The components of the Fund's investment in property and equipment, as well as the related accumulated depreciation, are as follows:

(Thousands of $)

	1991			1990
	Cost	Accum. Depr.	Net Book Value	Net Book Value
Land and Improvements	$ 4,333	$ -	$ 4,333	$ 4,128
Buildings	22,130	5,158	16,972	16,448
Computer and Other Equipment	10,384	5,554	4,830	6,014
Total	$36,847	$10,712	$26,135	$26,590

Depreciation for the year is $3,243,000 (1990 - $1,558,000).

6. DISCOUNTED CLAIMS RESERVES

Included in the provision for unpaid claims are discounted reserves for long-term disability entitlements in the amount of $14,027,000 (1990 - $13,735,000). These reserves have been discounted at 7 per cent to take account of the time value of money.

7. INVESTMENT EARNINGS

The components of investment earnings are as follows:

	(Thousands of $)	
	1991	1990
Interest and Dividends	$33,011	$36,050
Realized Gains on Sale of Investments	3,422	250
Investment Write Down	(1,664)	(2,015)
Income from Capital Lease	857	870
Total Investment Earnings	$35,626	$35,155

8. OTHER INCOME

The Fund operates a salvage division in order to maximize the derived economic value of salvageable vehicles, vehicle parts and materials available through the claims settlement process. In 1991, total salvage sales were $11,929,000 (1990 - $12,485,000); gross earnings on sales were $4,486,000 (1990 - $4,548,000); and net earnings were $1,879,000 (1990 - $1,718,000). The net earnings of the salvage division are included in other income.

On July 1, 1991, the Fund implemented a two payment financing plan for vehicle insurance and registration fees. Included in other income is $687,000 (1990 - $0) for fees charged to users of this plan.

9. RELATED-PARTY TRANSACTIONS

Included in these financial statements are income and expense amounts resulting from routine operating transactions conducted at prevailing market prices with various Saskatchewan Crown-controlled departments, agencies and corporations with which the Fund is related.

The Fund acts as agent for the provincial Department of Finance regarding the collection of driver and motor vehicle license registration fees and the collection of education and health tax on certain vehicle purchase transactions.

Account balances resulting from these transactions are included in the Statement of Financial Position, and are settled on normal trade terms. Other amounts due to (from) related parties and the terms of settlement are described separately in the financial statements and the notes thereto.

10. CONTRACTUAL OBLIGATION

The Fund has a five-year contract (four years remaining) with a supplier to provide photographic equipment and supplies for the photo identification drivers licence program. The contract expires on September 30, 1995. The value of the contract is $6,400,000, of which $1,088,000 has been expended to December 31, 1991. The contract has a minimum usage clause.

Due to the photo identification program being non-compulsory, it is possible that the Fund may incur a loss on the contract. The amount of the potential loss, if any, is not determinable because management is currently renegotiating the terms of the contract with the supplier. Should a loss, if any, be realized, it will be accounted for as a charge to income in the period in which the settlement with the supplier occurs.

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the balance sheet of the Saskatchewan Beef Stabilization Board as at March 31, 1992 and the statement of revenue, expenditure and surplus for the year then ended. These financial statements are the responsibility of the Board's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Board as at March 31, 1992 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

W.K. Strelioff

Regina, Saskatchewan
May 1, 1992

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

SASKATCHEWAN BEEF S[illegible]ILIZATION BOARD
BALANCE SHEET
March 31

	1992	1991
ASSETS		
Current assets:		
Cash	$ 178,557	$ 2,589
Accounts receivable:		
- Accrued interest	831	157
- Due from Tripartite Beef Administration Board	---	474,631
- Miscellaneous	---	3,170
	179,388	480,547
Producers' trust fund assets:		
Cash	---	21,049
Accounts receivable (net of allowance)	---	458
Due to Cow Calf to Finish Market Insurance Plan	---	1,533
	---	23,040
	$ 179,388	$ 503,587
LIABILITIES AND EQUITY		
Current liabilities:		
Accounts payable	$ 7,694	$ 12,842
Due to Tripartite Beef Administration Board	113,452	---
	121,146	12,842
Producers' trust fund liabilities:		
Due to Feeder Finish Market Insurance Plan	---	4,390
Other	---	18,650
	---	23,040
Equity:		
Surplus (Statement 2)	58,242	467,705
	$ 179,388	$ 503,587

(See accompanying notes to the financial statements)

Statement 2

SASKATCHEWAN BEEF STABILIZATION BOARD
STATEMENT OF REVENUE, EXPENDITURE AND SURPLUS
For the Year Ended March 31

	1992	1991
Revenue:		
Department of Agriculture and Food - administration grant (Note 5)	$ 147,437	$ 390,504
Interest	2,386	159,721
Miscellaneous	---	24,381
	149,823	574,606
Expenditure:		
Salaries and employee benefits	4,636	510,351
Office supplies	---	52,792
Computer services	---	42,935
Communications	---	38,824
Investigations	---	34,845
Accounting and legal	75,010	25,999
Collection agency	5,983	2,388
Computer maintenance	---	17,331
Directors' honoraria and travel	4,563	13,875
Travel and sustenance	---	11,222
Bank charges	810	6,403
Consultant	---	4,910
Advertising and promotion	---	4,511
Amortization and depreciation	---	4,096
Bad debt expense	579	4,123
Repairs and maintenance	---	3,297
Miscellaneous	---	2,512
Delivery	---	2,161
Loss on disposal	---	1,365
Dues and subscriptions	---	1,215
Compliance per diem and travel	---	908
	91,581	786,063
Excess of revenue over expenditure	58,242	(211,457)
Surplus, beginning of year	467,705	3,077,518
	525,947	2,866,061
Payment to Consolidated Fund (Note 4)	(467,705)	(2,398,356)
Surplus, end of year (Statement 1)	$ 58,242	$ 467,705

(See accompanying notes to the financial statements)

SASKATCHEWAN BEEF STABILIZATION BOARD
NOTES TO THE FINANCIAL STATEMENTS
March 31, 1992

1. Significant Accounting Policies

Accrual Basis of Accounting

These financial statements have been prepared in accordance with the accrual basis of accounting.

Producers' Trust Fund

The Producers' Trust Fund was established to collect funds from the sale of producers' cattle to the packing plants and to segregate these funds into amounts held for producers, truckers/assemblers, insurance, stabilization levies and marketing levies and to make payments or transfers to these groups as appropriate.

2. Incorporation

The Board was established under *The Beef Stabilization Act 1980-81, C. B-0.1* and commenced operations on January 1, 1982. The Board's main function is to market beef on behalf of producers and to administer the Cow Calf to Finish Market Insurance Plan and the Feeder Finish Market Insurance Plan.

The Board has also undertaken the delivery of the Tripartite Beef and Honey Stabilization Programs. This function was transferred to the Tripartite Beef Administration Board effective September 1, 1990.

3. Cow Calf to Finish Market Insurance Plan and Feeder Finish Market Insurance Plan

The Board administers the above plans which form part of The Saskatchewan Agricultural Returns Stabilization Fund established under Section 5 of *The Saskatchewan Agricultural Returns Stabilization Act*. Stabilization transactions are therefore included in the financial statements of The Saskatchewan Agricultural Returns Stabilization Fund.

The Feeder Finish Market Insurance Plan was discontinued effective October 1, 1989 and the Cow Calf to Finish Market Insurance Plan was discontinued effective March 31, 1990.

4. Payment to the Consolidated Fund

The Board paid the Consolidated Fund $2,398,356 in 1990/91 and $467,705 in 1991/92 which represents a partial payment of the surplus remaining after the Feeder Finish Market Insurance Plan and Cow Calf to Finish Market Insurance Plan were discontinued.

5. Prior Period Adjustment

The financial statements for the year ended March 31, 1991 have been restated due to an error in recording administration grant revenue from the Department of Agriculture and Food. The statement of Revenue, Expenditure and Surplus has been restated for 1991 to reduce both the administration grant and the excess of revenue over expenditure by $227,429. In addition, the surplus at the beginning of the year has been increased by $227,429. There were no changes to the surplus as at the end of the year ended March 31, 1991 or to the balance sheet for 1991.

6. Related Party Transactions

a) Included in these financial statements are income and expense amounts resulting from routine operating transactions conducted at prevailing market prices with various Saskatchewan-controlled departments, agencies and corporations with which the Board is related.

Account balances resulting from these transactions are included in the Balance Sheet and are settled on normal trade terms.

b) Costs borne by other agencies

The Board has not been charged with certain occupancy costs and no provision for these costs is shown in the financial statements.

7. Contingency

A possibility exists that the Saskatchewan Beef Stabilization Board will be named as a defendant in a law suit. The outcome of this possible law suit is not determinable at this time. Any payment arising from this possible law suit may be a charge on operations of the Board in the year in which it is settled.

8. Significant Event

The Tripartite Beef Administration Board was established under the provisions of the *Farm Financial Stabilization Act 1989-90 C.F-8.001* to administer the National Tripartite Honey and Beef Stabilization Programs as of September 1, 1990. Effective September 1, 1990 The Saskatchewan Beef Stabilization Board transferred all its fixed assets in the amount of $77,723 and contractual obligations of the Tripartite Stabilization Trust Fund to The Tripartite Beef Administration Board.

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the balance sheet of the Saskatchewan Cancer Foundation as at March 31, 1992 and the statements of revenue and expenditure, fund balance, and changes in financial position for the year then ended. These financial statements are the responsibility of the Foundation's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Foundation as at March 31, 1992 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles disclosed in Note 3 to the financial statements.

W.K. Strelioff

Regina, Saskatchewan
June 22, 1992

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

SASKATCHEWAN CANCER FOUNDATION

BALANCE SHEET

As at March 31

	1992							1991
	Operating Fund	Screening Program for Breast Cancer	Major Equipment Grant Fund	Saskatoon Clinic Construction Fund	Research Fund	Trust Fund	Total	Total
				ASSETS				
Current:								
Cash and short-term investments	$ 2,503,348	$ 743,676	$ —	$ 5,297	$ 671,385	$ 2,785,572	$ 6,709,278	$ 5,679,887
Accounts receivable:								
- Department of Health	—	—	530,303	—	—	—	530,303	201,800
- Other and accrued interest	340,791	26,270	1,716	—	33,252	22,686	424,715	282,270
Prepaid expenses	37,221	—	—	—	3,242	400	40,863	45,069
Due (to) from other funds	1,207,540	(39,688)	(29,499)	—	(92,146)	(1,046,207)	—	—
	4,088,900	730,258	502,420	5,297	615,733	1,762,451	7,705,059	6,209,026
Fixed assets (Note 5)	19,176,172	574,851	—	—	221,026	—	19,972,049	20,511,662
	$23,265,072	$ 1,305,109	$ 502,420	$ 5,297	$ 836,759	$ 1,762,451	$27,677,108	$26,720,688
				LIABILITIES AND EQUITY				
Liabilities:								
Accounts payable:								
- Trade	$ 2,308,204	$ 98,046	$ 158,448	$ —	$ 22,717	$ 34,500	$ 2,621,915	$ 1,658,855
- Vacation	198,145	3,843	—	—	—	—	201,988	174,349
Deferred revenue	8,178	—	—	—	44,590	—	52,768	7,637
	2,514,527	101,889	158,448	—	67,307	34,500	2,876,671	1,840,841
Equity:								
Fund balance (Statement 3)	20,750,545	1,203,220	343,972	5,297	769,452	1,727,951	24,800,437	24,879,847
	$23,265,072	$ 1,305,109	$ 502,420	$ 5,297	$ 836,759	$ 1,762,451	$27,677,108	$26,720,688

(See accompanying notes to the financial statements)

Statement 2

SASKATCHEWAN CANCER FOUNDATION

STATEMENT OF REVENUE AND EXPENDITURE

Year Ended March 31

	1992							1991
	Operating Fund	Screening Program for Breast Cancer	Major Equipment Grant Fund	Saskatoon Clinic Construction Fund	Research Fund	Trust Fund	Total	Total
Revenue:								
Grants								
- Department of Health	$24,225,062	$ 1,200,000	$ 589,122	$ —	$ 224,000	$ —	$26,238,184	$24,795,927
- Other	56,000	—	—	—	86,955	—	142,955	241,026
Donations and bequests	—	—	—	—	—	326,840	326,840	164,854
Investment income	303,097	39,478	43,451	—	62,433	116,641	565,100	774,241
Other income	547,459	16,462	—	—	—	—	563,921	341,294
	25,131,618	1,255,940	632,573	—	373,388	443,481	27,837,000	26,317,342
Expenditures:								
Clinics and general administration								
Salaries and employee benefits	11,003,483	672,129	—	—	—	—	11,675,612	11,130,957
Medical services	6,053,850	14,793	—	—	—	—	6,068,643	5,562,893
Drugs and medical supplies	4,130,099	—	—	—	—	—	4,130,099	4,294,806
Purchased services								
- laboratory services	475,223	—	—	—	—	—	475,223	419,272
- diagnostic radiology	509,264	—	—	—	—	—	509,264	471,571
- isotope services	203,183	—	—	—	—	—	203,183	214,067
- operating room services	129,174	—	—	—	—	—	129,174	101,550
Computer services	199,700	5,161	—	—	—	—	204,861	191,504
Building, equipment and leasehold alterations	239,908	5,511	865,447	—	—	23,615	1,134,481	856,928
Postage, printing and stationery	142,814	64,926	—	—	—	3,259	210,999	212,334
Repairs and maintenance	276,966	20,986	—	—	—	—	297,952	210,719
Telephone	123,419	40,486	—	—	—	—	163,905	164,094
Professional development and travel	101,263	41,994	3,439	—	—	16,021	162,717	198,126
Utilities	273,029	4,023	—	—	—	—	277,052	286,408
Other expenditures	825,936	161,281	—	—	—	4,115	991,332	1,018,322
Grants								
Research grants (Schedule 1)	—	—	—	—	700,477	—	700,477	647,011
Trust fund grants	—	—	—	—	—	41,825	41,825	97,400
	24,687,311	1,031,290	868,886	—	700,477	88,835	27,376,799	26,077,962
Excess of revenue over expenditure (expenditure over revenue) - to Statement 3	$ 444,307	$ 224,650	$ (236,313)	$ —	$ (327,089)	$ 354,646	$ 460,201	$ 239,380

(See accompanying notes to the financial statements)

Statement 3

SASKATCHEWAN CANCER FOUNDATION

STATEMENT OF FUND BALANCE

Year Ended March 31

	1992							1991
	Operating Fund	Screening Program for Breast Cancer (Note 10)	Major Equipment Grant Fund (Note 7)	Saskatoon Clinic Construction Fund (Note 8)	Research Fund (Note 6)	Trust Fund (Note 4)	Total	Total
Accumulated surplus:								
Balance, beginning of year	$ 1,130,065	$ 403,719	$ 580,285	$ 5,297	$ 875,515	$ 1,373,305	$ 4,368,186	$ 4,128,806
Add (deduct): Excess of revenue over expenditure (expenditures over revenue) (Statement 2)	444,307	224,650	(236,313)	—	(327,089)	354,646	460,201	239,380
Balance, end of the year	1,574,372	628,369	343,972	5,297	548,426	1,727,951	4,828,387	4,368,186
Equity in fixed assets:								
Balance, beginning of the year	19,703,536	640,403	—	—	167,722	—	20,511,661	21,296,846
Add: Fixed assets purchased by:								
- General fund - net of disposal	239,908	—	—	—	—	—	239,908	123,131
- Major equipment grant fund	865,448	—	—	—	—	—	865,448	—
- Saskatoon clinic construction fund	—	—	—	—	—	—	—	17,372
- Research fund (note 6)	—	—	—	—	102,145	—	102,145	109,128
- Trust fund	23,615	—	—	—	—	—	23,615	65,996
- Screening program for breast cancer	—	5,511	—	—	—	—	5,511	631,997
Add: Fixed assets donated	—	—	—	—	—	—	—	10,145
	20,832,507	645,914	—	—	269,867	—	21,748,288	22,254,615
Deduct: Provision for depreciation	(1,656,334)	(71,063)	—	—	(48,841)	—	(1,776,238)	(1,742,954)
Balance, end of the year	19,176,173	574,851	—	—	221,026	—	19,972,050	20,511,661
Fund balance, end of the year - to Statement 1	$20,750,545	$ 1,203,220	$ 343,972	$ 5,297	$ 769,452	$ 1,727,951	$24,800,437	$24,879,847

(See accompanying notes to financial statements)

Statement 4

SASKATCHEWAN CANCER FOUNDATION

STATEMENT OF CHANGES IN FINANCIAL POSITION

Year Ended March 31

	1992	1991
Cash resources received for (used in):		
Operating Activities:		
Excess of revenue over expenditure (Statement 2)	$ 460,201	$ 239,380
Add back amounts spent on investment activities	1,134,481	856,928
Deduct revenues relating to financing activities	(589,122)	---
Net change in non-cash working capital balances related to operations (Note 13)	1,099,393	1,116,367
Net cash provided by operating activities	2,104,953	2,212,675
Investment Activities:		
Net acquisition of building, equipment and leasehold alterations	(1,134,481)	(856,928)
Donated fixed assets	---	(10,145)
Net cash used in investment activities	(1,134,481)	(867,073)
Financing Activities:		
Grant from Department of Health for capital assets	589,122	---
Donated assets	---	10,145
(Increase) in capital grants receivable from Department of Health	(530,203)	---
Net cash received from financing activities	58,919	10,145
Net change in cash resources during the year	1,029,391	1,355,747
Cash and short-term investments, beginning of year	5,679,887	4,324,140
Cash and short-term investments, end of year	$6,709,278	$5,679,887

(See accompanying notes to the financial statements)

SASKATCHEWAN CANCER FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS

March 31, 1992

1. Legal Status of the Saskatchewan Cancer Foundation

The Foundation was created under provisions of The Saskatchewan Cancer Foundation Act, 1979 and commenced operations on August 1, 1979. As per Section 11 of the Act, the Foundation conducts a program for the treatment and prevention of cancer.

Under Section 38 of the Act, the Foundation acquired ownership of the assets and rights and assumed responsibility for the debts, liabilities, and obligations of the Government of Saskatchewan and the Saskatchewan Cancer Commission relating to the operation of the clinics in Regina and Saskatoon under The Cancer Control Act.

2. Accounting Changes

Investment Income - Operating Fund

Effective April 1, 1991, the Foundation changed its basis of accounting for investment income of the operating fund in order to comply with generally accepted accounting principles.

Investment income is now recorded as income of the operating fund. In prior years, investment income was shown in the statement of fund balance.

This change has been applied retroactively in these financial statements. The effect is to increase the 1992 revenue and excess of revenue over expenditure by $303,097 (1991 - $385,689).

This change has no effect on previously reported fund balances.

3. Significant Accounting Policies

These financial statements have been prepared on the accrual basis of accounting and include the following significant accounting policies:

a) Fixed Assets and Depreciation

The Saskatchewan Cancer Foundation utilizes fund accounting wherein all revenues and expenditures including those for fixed assets appear in the Statement of Revenue and Expenditure. To maintain accountability for fixed assets, it is necessary to record them as assets with a corresponding entry to "equity in fixed assets". All fixed assets costing $300 or more are recorded in this manner.

Fixed assets purchased through the Major Equipment Grant Fund, the Saskatoon Clinic Construction Fund and the Trust Fund are presented as assets of the Operating Fund. The exception is the Screening Program for Breast Cancer assets purchased from the Trust Fund which are reflected as assets of the Screening Program for Breast Cancer fund. These acquisitions are not included in the fixed asset expenditures of the Operating Fund but are recorded as expenditures in the Fund to which they apply. Assets purchased by the Research Fund and the Screening Program for Breast Cancer are recorded as assets of those Funds. Donated assets are recorded at their estimated cost as a credit to "equity in fixed assets".

Fixed assets of the Foundation are depreciated on a straight-line basis over their estimated useful lives at rates ranging from 5% to 20% per annum. Upon disposal of assets, the carrying value of fixed assets is removed from the fixed assets and equity in fixed assets and proceeds are recorded as other revenue.

As the acquisition of fixed assets is primarily financed by government grants, a provision for depreciation is not charged to operations but is charged to "equity in fixed assets" to reflect the decrease in the undepreciated cost of the fixed assets.

b) Grant Revenue and Final Settlement Adjustments - Operating Fund

Grant revenue from the Department of Health is recorded on the accrual basis in accordance with the funding policy determined by the Department. Adjustments to estimated surpluses or deficits, as determined in the annual settlement review by the Department, are accounted for in the year that they are determined as adjustments.

In accordance with the funding policy of the Department, any operating surplus, exclusive of donations and investment income, is repayable to the Department after the final settlement review is complete. A deficit on operations is the responsibility of the Foundation unless a prior commitment for reimbursement has been recognized by the Department.

For the year ended March 31, 1992, the Department of Health has confirmed that the 1991-92 surplus in the Operating Fund may be retained by the Foundation.

c) Investment Income - Operating Fund

Department of Health (Urban Hospitals Branch) permits the Foundation to retain investment income earned during the year.

d) Research Grants

Research grants, awarded by the Foundation to approved research projects, are charged to expenditure in the year in which costs are incurred on the projects (see Note 6).

e) Donations

All donations are treated as revenue of the Trust Fund, which has specifically been established to administer such revenue and related expenditures.

Certain contributions to the Trust Fund are designated by the contributors to be used for such purposes as cancer research, equipment and library books. The Foundation maintains a record of the funds contributed and spent for each of the designated purposes until such funds are fully utilized (See Note 4).

4. Restricted Trust Funds

At March 31, 1992, a balance of $402,965 ($198,324 at March 31, 1991) remained to be used for the purposes designated by the contributors.

5. Fixed Assets

	1992			1991
	Cost	Accumulated Depreciation	Net Book Value	Net Book Value
a) Operating Fund				
Land & improvements	$ 285,002	$ 3,859	$ 281,143	$ 281,582
Buildings	18,174,932	4,111,608	14,063,324	14,972,146
Leasehold alterations	474,372	196,911	277,461	297,973
Equipment & furniture	12,149,725	7,595,481	4,554,244	4,151,835
	$31,084,031	$11,907,859	$19,176,172	$19,703,536
b) Breast Screening				
Leaseholds	$ 82,495	$ 9,652	$ 72,843	$ 77,008
Equipment and furniture	645,502	143,494	502,008	563,395
	$ 727,997	$ 153,146	$ 574,851	$ 640,403
c) Research Fund				
Equipment and furniture	$ 532,173	$ 311,147	$ 221,026	$ 167,723

6. Research Fund

The Department of Health has provided grants to enable the Foundation to support a number of research projects. The Department has attached the following guidelines to the grants:

a) expenditure of grant funds will be at the discretion of the Foundation. The Foundation will assume responsibility for research costs in excess of the amount granted;

b) research funds, including investment income on the funds, will be kept separate from other funds of the Foundation.

The Foundation has met these guidelines by establishing the Research Fund, separate from other funds of the Foundation, from which research grants are made.

Included in Research Grants are expenditures totalling $102,145 (1991 - $109,128) for fixed assets required for certain research projects. Ownership of these assets is retained by the Foundation.

At March 31, 1992, the Research Fund was committed to expenditures totalling $556,095 ($599,851 at March 31, 1991), being the unexpended portion of approved research project awards.

7. Major Equipment Grant Fund

During the year, the Department of Health approved the purchase of a Cobalt machine for the Allan Blair Memorial Clinic. The Foundation has agreed to cost-share in the purchase of this machine on a 25%-75% basis with the Department.

The Department's contribution of $589,122, which is 75% of the approved amount, is reflected as revenue of the Major Equipment Grant Fund.

The Foundation has spent $603,544 on the purchase of the Cobalt Machine in the current year. This amount is reflected in the Statement of Revenue and Expenditure as follows:

> The Department's share (75% - $452,658 in 1992) is reflected in the Major Equipment Grant Fund - Building, equipment and leasehold alterations.
>
> The Foundation's share (25% - $150,886 in 1992) is reflected in the Operating Fund - Building, equipment and leasehold alterations.

8. Saskatoon Clinic Construction Fund and Saskatchewan Property Management Corporation

Similar to the Major Equipment Fund, the funds for the Saskatoon Clinic Construction are to be accounted for separately from other funding made through the regular budgetary process.

Funding for capital projects is arranged through an agreement with the Saskatchewan Property Management Corporation (SPMC) and the Department of Health. Under the terms of the agreement, the repayment requirements of the obligation and the interest rate applicable to the funding received are determined from time to time by the Minister of Finance. The agreement states that the obligation of the Foundation is limited to an amount equal to the funds received from the Department for this repayment purpose and also provides for the repayment of these funds by the Department directly to SPMC on behalf of the Foundation. Due to the nature of this arrangement, no liability is recorded in the financial statements of the Foundation.

Effective March 31, 1992, the Department of Finance has advised that the agreement between SPMC and the Department of Health has been cancelled.

The repayment requirements of the obligation have similarly been cancelled. The balance of loans outstanding including accrued interest with respect to this financing arrangement at March 31, 1992 was $0 (March 31, 1991 - $17,870,726).

9. Pension Plan

The Foundation participates in a defined contribution pension plan for the benefit of its employees. The Foundation's financial obligation to the plan is limited to making regular payments to match the amount contributed by the employees for current service. The Foundation's annual pension expense for 1992 amounted to $469,615 (1991 - $445,760).

10. Screening Program for Breast Cancer

The Department of Health had provided grant funds for the period 1990 and 1991, for the sole purpose of operating two Pilot Projects on Breast Screening. During 1991, the Pilots ended and the Screening Program is now an ongoing program of the Saskatchewan Cancer Foundation. The funds are accounted for as a separate fund in order to recognize the restrictions imposed on the use of these Funds.

11. Cancer Patient Lodges

The Canadian Cancer Society, Saskatchewan Division, has donated two cancer patient lodges in the province to the Foundation. Under the terms of the agreement with the Society, the Foundation has assumed responsibility for the operations of these lodges. Title to the properties will remain with the Foundation so long as they are operated as cancer patient lodges.

12. Related Party Transactions

Included in these financial statements are income and expense amounts resulting from routine operating transactions conducted at prevailing market prices with various Crown-controlled hospitals, departments, agencies and corporations with which the Foundation is related. Account balances resulting from these transactions are included in the balance sheet and are settled on normal trade terms.

In accordance with a signed agreement with the South Saskatchewan Hospital, the Foundation has not been charged with occupancy costs relating to a cancer clinic, but leases the clinic for $1 per year.

The Saskatoon Clinic owned by the Foundation is situated on land which is not owned by the Foundation. The Foundation is not charged for the use of this land. Accordingly, no provision for this cost is reflected in these financial statements.

13. Net Change in Non-Cash Working Capital Balances Related to Operations

	1992	1991
Decrease in accrued grants receivable	$ 201,800	$ 898,200
(Increase) decrease in accounts receivable	(142,445)	211,089
Decrease in prepaid expenses	4,206	59,169
Increase (decrease) in trade accounts payable	963,062	(16,796)
Increase in vacation accrual	27,639	13,409
Increase (decrease) in deferred revenue	45,131	(48,704)
Net change in non-cash working capital balances related to operations	$1,099,393	$1,116,367

14. Comparative Information

Certain 1991 balances have been reclassified to conform with the current year's presentation.

Schedule 1

SASKATCHEWAN CANCER FOUNDATION

RESEARCH FUND

SCHEDULE OF RESEARCH GRANTS

Year Ended March 31

	1992	1991
Participation in North Central Cancer Treatment Group	$256,872	$223,797
Radiotherapy Automation Project, Regina	---	(160)
Children's Cancer Group	106,739	98,526
Leukemias and Non-Hodgkin's Lymphomas, Saskatoon	22,812	39,371
Flow Cytometer/Cell Sorter, Saskatoon	18,221	20,696
Evaluation of In Vitro Chemosensitivity, Regina	---	44,313
Trends in Survival: Saskatchewan 1967-86, Regina	6,026	7,113
Radiosensitizers - BUdR in Cerebal Gliomas, Saskatoon	4,598	2,896
Automatic TPR Phantom, Regina	4,163	---
Pesticide Exposure and Cancer in Females, Saskatoon	12,867	28,994
Automatic TPR Water Phantom	---	36,746
Oral Contraceptive Use & Breast Cancer, Saskatoon	---	5,473
Monte Carlo Simulation of Radiotheraphy Machines & Accessories, Regina	---	2,249
Research Director Fund, Saskatoon	91,843	92,675
Trial of High Dose Acetaminophen, Saskatoon	15,788	4,991
Surface Markers of Metatastic Cells in Human Tumors, Saskatoon	34,575	5,377
Evaluation of Activity Toward Human Tumor Cell of Investigational Disulfides, Regina	32,299	11,666
Optical Surface Measurement, Regina	20,761	4,392
Production of Novel Bispecific Antibody for Immunotherapy of Cancer, Regina	49,858	17,896
Computer-Based Film Dosimetry System, Regina	4,107	---
Solid Tumor Drug Resistance, Regina	4,658	---
Joint Funding of Post-Doctoral Fellow, Saskatoon	10,465	---
Operating Grant for Epidemiology Research Unit, Saskatoon	3,825	---
	$700,477	$647,011

(See accompanying notes to the financial statements)

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the balance sheet of the Saskatchewan Health Research Board as at March 31, 1992 and the statements of revenue, expenditure and fund balance, changes in financial position and equity in capital assets for the year then ended. These financial statements are the responsibility of the Board's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Board as at March 31, 1992 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles disclosed in Note 2 to the financial statements.

W.K. Strelioff

Regina, Saskatchewan
July 24, 1992

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

SASKATCHEWAN HEALTH RESEARCH BOARD
BALANCE SHEET
As at March 31

	1992			1991
	General Fund	Evaluation Fund	Total	Total
ASSETS				
Cash	$ —	$ 592	$ 592	$ 4,705
Accrued interest receivable	19,152	5,700	24,852	73,795
Accounts receivable (Note 3)	7,109	1,448	8,557	—
Accounts receivable - Evaluation Fund	—	542,717	542,717	1,003,380
Short term investments, at cost which approximates market value	1,860,159	935,545	2,795,704	2,316,809
Prepaid expenses	1,318	—	1,318	1,370
Furniture and equipment	26,573	—	26,573	25,396
Total Assets	$ 1,914,311	$ 1,486,002	$ 3,400,313	$3,425,455
LIABILITIES AND EQUITY				
Liabilities:				
Bank overdraft	$ 93,995	$ —	$ 93,995	$ —
Accounts payable (Note 3)	318	200,000	200,318	6,141
Accounts payable - General Fund	542,717	—	542,717	1,003,380
Grants payable	1,067,817	672,295	1,740,112	1,490,244
Total Liabilities	1,704,847	872,295	2,577,142	2,499,765
Equity:				
Equity in capital assets (Statement 4)	26,573	—	26,573	25,396
Fund balance - Statement 2	182,891	613,707	796,598	900,294
Total Equity	209,464	613,707	823,171	925,690
Total Liabilities and Equity	$ 1,914,311	$ 1,486,002	$3,400,313	$3,425,455

(See accompanying notes)

Statement 2

SASKATCHEWAN HEALTH RESEARCH BOARD
STATEMENT OF REVENUE, EXPENDITURE AND FUND BALANCE
Year Ended March 31

	1992			1991
	General Fund	Evaluation Fund	Total	Total
Revenue:				
Consolidated Fund	$ 1,000,000	$ 500,000	$ 1,500,000	$ 1,500,000
Interest (Note 5)	161,478	67,755	229,233	283,411
Other	506	—	506	1,199
	1,161,984	567,755	1,729,739	1,784,610
Expenditure:				
Research grants	1,225,745	269,122	1,494,867	1,539,362
Funding - Health Services Utilization and Research Commission (Note 3)	—	200,000	200,000	—
Wages and benefits	83,230	—	83,230	87,371
Administrative and operating expenses	25,893	6,282	32,175	11,246
Honoraria and expenses of the board and committees	7,065	2,800	9,865	16,567
Furniture and fixtures	1,100	—	1,100	3,479
Rent	12,198	—	12,198	13,490
	1,355,231	478,204	1,833,435	1,671,515
Excess of revenue over expenditure (expenditure over revenue)	(193,247)	89,551	(103,696)	113,095
Fund balance, beginning of year	334,858	565,436	900,294	787,199
Transfer between funds	41,280	(41,280)	—	—
Fund balance, end of year - to Statement 1	$ 182,891	$ 613,707	$ 796,598	$ 900,294

(See accompanying notes)

Statement 3

SASKATCHEWAN HEALTH RESEARCH BOARD
STATEMENT OF CHANGES IN FINANCIAL POSITION
Year Ended March 31

	1992			1991
	General Fund	Evaluation Fund	Total	Total
Cash provided by (used in):				
Operating activities:				
Excess of revenue over expenditure (expenditure over revenue) for the year (Statement 2)	$ (193,247)	$ 89,551	$ (103,696)	$ 113,095
Net change in non-cash working capital (Note 4)	(403,252)	887,734	484,482	123,207
	(596,499)	977,285	380,786	236,302
Investment activities:				
Interfund transfer	41,280	(41,280)	—	—
Proceeds from matured investments	7,288,885	2,553,927	9,842,812	4,865,219
Purchases of investments	(6,832,234)	(3,489,472)	(10,321,706)	(5,114,614)
	497,931	(976,825)	(478,894)	(249,395)
Net (decrease) increase in cash	(98,568)	460	(98,108)	(13,093)
Cash, beginning of year	4,573	132	4,705	17,798
Cash (overdraft), end of year	$ (93,995)	$ 592	$ (93,403)	$ 4,705

(See accompanying notes)

Statement 4

SASKATCHEWAN HEALTH RESEARCH BOARD
STATEMENT OF EQUITY IN CAPITAL ASSETS
Year Ended March 31

	1992	1991
Balance - beginning of the year	$ 25,396	$ 21,917
Capital asset additions	1,177	3,479
Capital asset disposals	—	—
Balance - end of the year	$ 26,573	$ 25,396

(See accompanying notes)

SASKATCHEWAN HEALTH RESEARCH BOARD

NOTES TO THE FINANCIAL STATEMENTS

March 31, 1992

1. Authority

The Saskatchewan Health Research Board was established under the provisions of *The Health Research Act* for the purpose of assisting and stimulating research in the healing arts and health sciences. Pursuant to proclamation of the Act, the Board came into being on September 15, 1979. During 1981 the Board was awarded status as a registered charity under *The Income Tax Act*.

Under *The Health Research Act*, the Saskatchewan Health Research Fund was also established, through which all transactions of the Board are conducted. This Fund is comprised of two components: the General Fund and the Evaluation Fund. The revenues and expenditures for each component are separately accounted for in the financial statements.

The Evaluation Fund was established in the 1989/90 fiscal year pursuant to an agreement entered into between the Department of Health and the Saskatchewan Health Research Board under which the Board agreed to administer and allocate monies received from the Department. The agreement also provided that the use of these funds be restricted to evaluation of health technology and procedures and costs incurred in administering and allocating the funds.

2. Accounting Policies

a) Fund Accounting

The Saskatchewan Health Research Board follows fund accounting procedures in which a self-balancing group of accounts is provided for each Fund.

b) Research Grants

i) Annual Competitions

The Saskatchewan Health Research Board holds annual competitions through which funds are awarded to successful applicants for terms of up to two years. The Board follows the policy of recording the grant awards approved and committed during the year as expenditures. At year end, awards which have not been paid to individuals or to institutions administering awards on behalf of researchers but which are still committed for a competition are shown as grants payable on the balance sheet.

ii) Strategic Matching Grants

In 1986, the Board embarked upon a Strategic and Matching Grants Program involving the setting aside of money to fund major projects/groups over a period of a number of years. Three such projects have been approved by the Board and extend over five years.

1) The Reproductive Biology Research Unit, Department of Obstetrics and Gynaecology of the College of Medicine at the University of Saskatchewan (Pierson Group - previously Murphy Group);
2) The Pharmaco-epidemiology Research Consortium, Department of Psychiatry at the University of Saskatchewan (D'Arcy Group); and
3) Saskatchewan Stroke Research Centre, College of Medicine, University of Saskatchewan (Schuaib Group).

The amount recorded for each project is $100,000 per year commencing in the year the agreements are signed. Each agreement contained a stipulation concerning positive evaluations of the research program by the Board.

The balance of funds advanced to administering institutions in excess of the current requirements of researchers is held in trust by those institutions until drawn down by the researchers. In the event of the completion or termination of a project, or non-compliance with the terms of an award, the balance of unexpended funds is treated as a reduction of grant expenditure in the year that this is determined. These funds are then available to be awarded for future research.

c) Furniture and Equipment

Furniture and equipment purchases are charged as an expense against operations in the year of purchase and are therefore not depreciated. All furniture and equipment additions charged to expense are reflected in the statement of revenue, expenditure and fund balance. To reflect accountability for furniture and equipment in the financial statements, it is necessary to record them as balance sheet assets with a corresponding entry to "Equity in Furniture and Equipment". On disposition, the original cost of fixed assets is removed from the furniture and equipment and equity in furniture and equipment accounts and proceeds are recorded as other revenue.

3. Related Parties

Included in these financial statements are expenses resulting from routine operating transactions conducted at prevailing market prices with various Saskatchewan Crown controlled departments, agencies and corporations with which the Board is related.

Account balances resulting from these transactions are included in the balance sheet and are settled on normal trade terms.

The Saskatchewan Health Research Board provided operating revenue of $200,000 to the Health Services Utilization and Research Commission (HSURC), a related party. This amount is reflected as a payable on the balance sheet and as an expense on the statement of revenue, expenditure and fund balance. The Board also paid $8,479 of expenses on the Commission's behalf. This amount is reflected in accounts receivable.

4. Changes in Components of Non-Cash Working Capital

	1992			1991
	General Fund	Evaluation Fund	Total	Total
Decrease (increase) in interest receivable	$ 54,621	$ (5,678)	$ 48,943	$ (2,333)
Decrease (increase)in accounts receivable - Evaluation Fund	—	460,663	460,663	(542,204)
(Increase) in other assets	(7,057)	(1,448)	(8,505)	(87)
Increase (decrease) in accounts payable	(5,824)	200,000	194,176	(389)
(Decrease) increase in accounts payable - General Fund	(460,663)	—	(460,663)	542,204
Increase in grants payable	15,671	234,197	249,868	126,016
Net changes in non-cash working capital	$(403,252)	$ 887,734	$ 484,482	$123,207

5. Interest Allocation

Out of interest earned by the General Fund an amount is allocated to the Evaluation Fund based on its net cash flow position each month. The average interest is calculated by taking the rate at the beginning of each month from April, 1991 to March, 1992 and averaging it.

6. Commitments

As at March 31, 1992, the Board was committed to a lease agreement for office premises with payments of $1,172 per month to July 31, 1993.

The Board has committed $1,500,000 to three major projects under the Strategic Matching Grants Programs. Of this commitment the amount recorded as an expenditure in the current year is $300,000 and the accumulated expenditure recorded to March 31, 1992 is $1,000,000.

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the balance sheet of the Saskatchewan Horse Racing Commission as at December 31, 1991 and the statements of revenue and expenditure, operating surplus and changes in cash position for the year then ended. These financial statements are the responsibility of the Commission's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Commission as at December 31, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles disclosed in Note 1 to the financial statements.

W.K. Strelioff

Regina, Saskatchewan
February 14, 1992

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

SASKATCHEWAN HORSE RACING COMMISSION

BALANCE SHEET

As at December 31

	1991	1990
ASSETS		
Current:		
Cash and term deposits	$228,723	$196,244
Accrued interest receivable	8,923	14,120
Prepaid expense	947	3,273
	238,593	213,637
Fixed:		
Furniture and equipment	25,248	21,999
Total Assets	$263,841	$235,636
LIABILITIES AND EQUITY		
Current liabilities:		
Accounts payable	$167,731	$18,980
Equity:		
Operating surplus (Statement 3)	70,862	194,657
Fixed assets	25,248	21,999
	96,110	216,656
Total Liabilities and Equity	$263,841	$235,636

(See accompanying notes to the financial statements)

Statement 2

SASKATCHEWAN HORSE RACING COMMISSION

STATEMENT OF REVENUE AND EXPENDITURE

For the Year Ended December 31

	1991	1990
Revenue:		
Grants - Department of Agriculture and Food (Note 4)	$1,379,380	$1,442,305
Interest	72,452	108,729
Licences and assessments	23,451	24,463
Fines	6,979	6,699
Other revenue	1,398	4,007
Total revenue	1,483,660	1,586,203
Expenditure:		
Administration		
Salaries and benefits	259,846	248,455
Professional services	46,000	43,256
Commissioners' expenses (Note 5)	15,400	18,950
Automobile and travel	49,777	44,837
Sundry	66,911	65,413
Supplies	11,014	11,441
Purchase of fixed assets	3,530	214
	452,478	432,566
Grants	1,144,776	1,212,345
Security expenditures	4,068	2,366
Appeals expense (Note 5)	2,487	1,871
Other	3,646	10,161
	1,154,977	1,226,743
Total expenditure	1,607,455	1,659,309
Excess of expenditure over revenue - to Statement 3	$ (123,795)	$ (73,106)

(See accompanying notes to the financial statements)

Statement 3

SASKATCHEWAN HORSE RACING COMMISSION

STATEMENT OF OPERATING SURPLUS

For the Year Ended December 31, 1991

	Unappropriated	Appropriated		
	Operating Surplus	Contingency Reserve	Stabilization Reserve	Total Operating Surplus
Balance, Beginning of Year	$ ---	$ 99,988	$ 94,669	$194,657
Excess of Expenditure over Revenue (Statement 2)	(123,795)	---	---	(123,795)
Transfers from Reserves in year (Note 3):				
Contingency Reserve	80,630	(80,630)	---	---
Racing Stabilization Reserve	94,669	---	(94,669)	---
	51,504	19,358	---	70,862
Appropriations made during the year (Note 3):				
Contingency Reserve	(12,876)	12,876	---	---
Racing Stabilization Reserve	(38,628)	---	38,628	---
Balance, End of Year	$ ---	$ 32,234	$ 38,628	$ 70,862

(See accompanying notes to the financial statements)

Statement 4

SASKATCHEWAN HORSE RACING COMMISSION

STATEMENT OF CHANGES IN CASH POSITION

For the Year Ended December 31

	1991	1990
Cash provided by (used in):		
Operations:		
Excess of expenditure over revenue	$(123,795)	$ (73,106)
Net change in non-cash working capital balances:		
(Increase) decrease in prepaid expenses	2,326	494
(Increase) in accrued interest receivable	5,197	10,877
(Decrease) increase in accounts payable	148,751	(52,640)
(Decrease) increase in Due to Department of Agriculture and Food	---	(269,957)
Total cash provided by (used in) operations	32,479	(384,332)
Cash and term deposits, beginning of year	196,244	580,576
Cash and term deposits, end of year	$ 228,723	$ 196,244

(See accompanying notes to the financial statements)

SASKATCHEWAN HORSE RACING COMMISSION

NOTES TO THE FINANCIAL STATEMENTS

December 31, 1991

1. SIGNIFICANT ACCOUNTING POLICIES

a) The accounts of the Commission are prepared on an accrual basis.

b) Term deposits are stated at cost which approximates market value.

c) The Commission records fixed asset purchases as expenditures in the year of purchase and records fixed asset disposals as revenue in the year of sale. The Commission discloses the cumulative cost of the fixed assets on the balance sheet with a corresponding entry to Equity in Fixed Assets.

2. STATUS OF THE COMMISSION

The Saskatchewan Horse Racing Commission was established by The Horse Racing Commission Act, which was proclaimed December 15, 1983. The Commission has the powers to govern, direct, control, regulate, and assist the horse racing industry in Saskatchewan.

3. RESERVES

The Commission appropriates the operating surplus as follows:

i) Contingency Reserve

The amount appropriated yearly is 25% of the excess of revenue over expenditure for the year adjusted by any transfers to be made from the reserve. The reserve is to be used to make grants to the horse racing industry and to cover any future operating deficits as and when decided by the Commission.

ii) Racing Stabilization Reserve

The amount appropriated yearly is 75% of the excess of revenue over expenditure for the year adjusted by any transfers designated by the Commission to be made from the reserve. The reserve is to be used as a purse supplement as and when decided by the Commission.

4. GRANT REVENUE

The Saskatchewan Horse Racing Commission receives an operating grant from the Department of Agriculture and Food based on the provincial portion of pari-mutuel tax collected together with other amounts that may be approved by the Department.

5. COMMISSIONERS' REMUNERATION

Commissioners' expense and Appeals expense consist of Commissioners' remuneration of $17,887 (1990 - $20,821) paid to three Commissioners.

6. RELATED PARTY TRANSACTIONS

Included in these financial statements are expense amounts resulting from routine operation transactions conducted at prevailing market prices with various Saskatchewan Crown controlled departments, agencies and corporations with which the Commission is related.

7. COMPARATIVE FIGURES

Certain prior year's figures have been reclassified to conform with the current year's presentation.

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the balance sheet of The Saskatchewan Legal Aid Commission as at March 31, 1992 and the statement of revenue, expenditure and operating surplus for the year then ended. These financial statements are the responsibility of the Commission's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Commission as at March 31, 1992 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles disclosed in Note 1 to the financial statements.

W.K. Strelioff

Regina, Saskatchewan
May 29, 1992

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

THE SASKATCHEWAN LEGAL AID COMMISSION

BALANCE SHEET

AS AT MARCH 31

	1992	1991
ASSETS		
Current		
Cash	$ 269,607	$ 124,781
Accounts receivable	147,954	76,355
Prepaid expense	69,198	66,281
Total current assets	486,759	267,417
Fixed - at cost (Note 1)		
Furniture and equipment	463,709	399,619
Library	775,866	737,255
Total fixed assets	1,239,575	1,136,874
	$1,726,334	$1,404,291
LIABILITIES AND EQUITY		
Current		
Accounts payable and accrued liabilities	$ 386,904	$ 247,880
Equity		
Equity in fixed assets	1,239,575	1,136,874
Operating surplus	99,855	19,537
Total equity	1,339,430	1,156,411
	$1,726,334	$1,404,291

Commitment (Note 6)

(See accompanying notes to the financial statements)

Statement 2

THE SASKATCHEWAN LEGAL AID COMMISSION

STATEMENT OF REVENUE, EXPENDITURE, AND OPERATING SURPLUS

YEAR ENDED MARCH 31

	1992	1991
Revenue:		
Consolidated Fund appropriation	$7,433,000	$6,826,500
Contractual revenue	224,179	209,164
Other	73,670	185,318
	7,730,849	7,220,982
LASS Project: (Note 6)		
Law Foundation of Saskatchewan grant	126,560	---
Project expenditures	(126,560)	---
	---	---
Expenditure:		
Salaries and employee benefits	5,747,945	5,610,718
Administrative and operating expenses (Schedule 1)	1,092,082	962,651
Provision of legal services	391,029	237,851
Other legal expenses	87,766	102,100
Travel	271,332	258,608
Library and equipment purchases	60,377	81,196
	7,650,531	7,253,124
Excess (deficiency) of revenue over expenditure for the year	80,318	(32,142)
Operating surplus, beginning of year	19,537	51,679
Operating surplus, end of year	$ 99,855	$ 19,537

(See accompanying notes to the financial statements)

THE SASKATCHEWAN LEGAL AID COMMISSION

NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 1992

The Legal Aid Act came into force on September 1, 1983 by Order in Council 1275/83 and continued The Saskatchewan Community Legal Services Commission as a body corporate under the name of The Saskatchewan Legal Aid Commission. The purpose of the Commission is to provide legal services in criminal and civil proceedings or matters to persons and organizations financially unable to secure those services from their own resources.

1. Significant Accounting Policies

These financial statements have been prepared on the accrual basis of accounting and include the following significant accounting policy:

Fixed Assets and Equity in Fixed Assets

Expenditures for fixed assets appear in the statement of revenue, expenditure and operating surplus. To maintain accountability, fixed assets are recorded in the balance sheet as assets with a corresponding entry to Equity in Fixed Assets. Because fixed asset purchases are included in the statement of revenue, expenditure and operating surplus, no provision has been made for depreciation of the fixed assets.

At the time of disposal or retirement, proceeds are recorded as revenue and the costs of assets disposed or retired are removed from the fixed asset accounts. A corresponding amount is removed from Equity in Fixed Assets.

2. Revenues

The following are included in revenue:

a) sums required for the purpose of the Commission as appropriated by the Legislature and received by the Commission less any unexpended funds remaining from the legislative appropriation for a fiscal year unless otherwise authorized by Treasury Board;

b) compensation pursuant to a contractual agreement with the Department of Indian Affairs and Northern Development for cost sharing of civil clients of native ancestry.

3. Pension Plan

The Commission participates in a defined contribution pension plan for the benefit of its employees. The Commission's financial obligation to the plan is limited to making regular payments to match the amounts contributed by the employees for current service. The Commission's annual pension expense for 1992 amounted to $175,103 (1991 - $166,168).

4. Related Party Transactions

Related parties to the Commission are Saskatchewan's Crown controlled departments, agencies and corporations. Transactions with these parties are recorded at normal market prices except as described herein.

5. Leased Accommodation

Accommodation charges are paid to the Saskatchewan Property Management Corporation (a related party) at a level determined by that corporation. The Commission's annual accommodation charges for 1992 amounted to $561,718 (1991 - $420,283).

6. Legal Aid Support System (LASS) Project

During the year, the Commission initiated work on the LASS project. The objective of the LASS is to provide the Commission with an automated information system. The Law Foundation of Saskatchewan approved a grant to the Commission to a maximum of $489,500 to fund the project. Grant instalments are requested by the Commission as expenditures are incurred. The Commission entered into an agreement for $389,596 with a supplier to provide computer hardware and related services. The Commission received computer hardware and services from the supplier for $65,348 to March 31, 1992. The remaining $324,248 will be paid in the next fiscal year.

Expenditures to March 31, 1992:

Consultant services and related expenses	$ 61,212
Supplier: computer hardware and services	65,348
	$126,560

Revenue from the Law Foundation of Saskatchewan has been recorded in a similar amount.

Schedule 1

THE SASKATCHEWAN LEGAL AID COMMISSION

SCHEDULE OF ADMINISTRATIVE AND OPERATING EXPENSES

Year Ended March 31

	1992	1991
Leased accommodation (Note 5)	$ 561,718	$ 420,283
Telephone	192,668	209,363
Postage	38,350	34,179
Stationery and office supplies	52,426	46,757
Periodicals	84,639	94,772
Photocopying	37,231	32,848
Other operating expenses	125,050	124,449
Total Administrative and Operating Expenses (Statement 2)	$1,092,082	$ 962,651

(See accompanying notes to the financial statements)

Auditor's Report

To the Members of the Legislative Assembly of Saskatchewan:

We have examined the combined balance sheet of the Saskatchewan Liquor Board and Liquor Licensing Commission as at March 31, 1992 and the combined statements of income and retained earnings and changes in financial position for the year then ended. These financial statements are the responsibility of the Board and Commission's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the combined financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the combined financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these combined financial statements present fairly, in all material respects, the combined financial position of the Board and Commission as at March 31, 1992 and the results of their operations and the changes in their financial position for the year then ended in accordance with generally accepted accounting principles.

Deloitte & Touche

Regina, Saskatchewan
May 21, 1992

Deloitte & Touche
Chartered Accountants

Financial Statements

Combined Balance Sheet as at March 31

(Thousands of Dollars)

	1992	1991
Current Assets		
Cash	$ 365	$ 2,134
Short-term deposits	5,919	28
Accounts receivable	442	1,122
Prepaid expenses	337	351
Inventories (Note 3)	9,862	10,610
	16,925	14,245
Deposits in Consolidated Fund (Note 6)	111,600	70,000
Fixed Assets (Note 4)	15,564	16,129
	$144,089	$100,374
Current Liabilities		
Accounts payable	$ 6,281	$ 8,449
Accrued pension costs (Note 5)	6,452	6,182
	12,733	14,631
Retained Earnings	131,356	85,743
	$144,089	$100,374

On behalf of the Board and Commission

______________________, Acting Chairman

Combined Statement of Income and Retained Earnings for the Year ended March 31

(Thousands of Dollars)

	1992	1991
Sales (Note 7)	$278,707	$291,485
Cost of Sales	144,845	161,515
Gross Profit	133,862	129,970
Operating expenses (Schedule 1)	27,969	27,856
Federal Sales Tax Adjustment	—	607
	105,893	101,507
Other income (Schedule 2)	4,720	5,668
Net Income for the year	110,613	107,175
Retained earnings, beginning of year	85,743	163,568
	196,356	270,743
Payments to Minister of Finance (Note 6)	65,000	185,000
Retained earnings, end of year	$131,356	$ 85,743

Combined Statement of Changes in Financial Position for the Year Ended March 31

(Thousands of Dollars)

	1992	1991
Operating Activities		
Net income for the year	$110,613	$107,175
Add charges to operations not requiring the use of cash:		
Depreciation	888	991
(Gain) loss on sale of fixed assets	(2)	2
Excess of pension expense (Note 5)	270	272
	111,769	108,440
Net change in non-cash working capital items (Note 10)	(726)	2,600
Cash generated by operating activities	111,043	111,040
Investing Activities		
Additions to buildings, sites and equipment	(323)	(286)
Proceeds from disposal of buildings, sites and equipment	2	9
(Increase) reduction in deposits in Consolidated Fund	(41,600)	60,600
Cash (used) generated by investing activities	(41,921)	60,323
Other Activities		
Payments to Minister of Finance (Note 6)	(65,000)	(185,000)
Cash used for other activities	(65,000)	(185,000)
Increase (Decrease) in Cash for Year	4,122	(13,637)
Cash, beginning of year	2,162	15,799
Cash, end of year	$ 6,284	$ 2,162

Cash comprises cash and short-term deposits

Notes to Combined Financial Statements March 31, 1992

1. Board and Commission

The Saskatchewan Liquor Board and The Liquor Licensing Commission are continued under The Alcohol Control Act, with the Commission consisting of not less than three members nor more than seven members appointed by the Lieutenant Governor in Council.

2. Accounting Policies

These combined financial statements have been prepared in accordance with accounting principles generally accepted in Canada. The more significant policies which have been adopted are described below.

(a) *Combined Financial Statements*

The financial results of the Board and the Commission are presented on a combined basis pursuant to Section 174 of The Alcohol Control Act.

(b) *Short-Term Deposits*

Short-term deposits are recorded on the balance sheet at cost, and the amount of accrued interest on these investments is included in accounts receivable.

(c) *Sales*

Sales are reflected in the accounts net of returns, container deposits, GST and the Saskatchewan Liquor Consumption Tax. During the year, the Board collected for Saskatchewan Finance the following amounts:

	(Thousands of Dollars)	
	1992	**1991**
Container deposits on all wine, spirits and imported beer products.	$ 1,271	$ 531
Liquor Consumption Tax	10,024	15,440

During the year, container deposits on domestic beer sales amounted to $15,602,000 (1991 — $15,933,000).

(d) *Inventories*

Inventories of wines, spirits and beer are valued at the lower of cost and net realizable value.

(e) *Fixed Assets*

Buildings, sites and equipment are stated at cost less accumulated depreciation. Depreciation is calculated on the straight-line basis at rates designed to amortize the cost of fixed assets over their estimated useful lives. Depreciation rates are as follows:

Buildings — 2.5% - 5% per annum
Equipment — 15% - 33% per annum

Leasehold improvements are amortized over the term of the lease.

(f) *Pension Expense*

The cost of pension benefits earned by employees who are members of the Board's defined benefit plan known as the Liquor Board Superannuation Plan is determined using the accrued benefit method prorated on the basis of term of service and is charged in the accounts as an expense as the service is rendered. The amount of the expense reflects management's best estimate of the plan's expected investment yields, salary increases, mortality of members, terminations and the ages at which members will retire.

Based upon the most recent actuarial valuation of the plan, adjustments arising from plan amendments, experience gains and losses and changes in assumptions are amortized over the estimated average remaining service lives of the employees who are members of the defined benefit plan. The difference between the amounts expensed and the amounts funded is reflected as a liability on the balance sheet.

3. Inventories

Inventories at March 31 consisted of the following:

	(Thousands of Dollars)	
	1992	**1991**
Wines and spirits in stores	$ 4,630	$ 4,683
Wines and spirits in warehouse	4,572	5,159
Beer in stores	660	768
	$9,862	$10,610

4. Fixed Assets

Fixed assets at March 31 consisted of the following:

(Thousands of Dollars)

	Cost	Accumulated Depreciation	Net Book Value **1992**	Net Book Value **1991**
Sites	$ 2,079	$ —	$ 2,079	$ 2,079
Buildings	18,072	5,751	12,321	12,623
Furniture and equipment	5,311	4,592	719	905
Leasehold improvements	1,096	651	445	522
	$26,558	$10,994	$15,564	$16,129

5. Pension Plan

The Board and Commission maintain pension plans which provide retirement benefits for essentially all employees.

A defined benefit plan is administered by The Liquor Board Superannuation Commission to provide superannuation allowances to those employees and Board members who were enrolled on October 1, 1977 and who did not elect to transfer to the Public Employees (Government Contributory) Superannuation Plan prior to October 1, 1978. This latter plan is a defined contribution plan, its funding requirements are established in accordance with the Superannuation (Supplementary Provisions) Act and employees' contributions are matched by the Board.

The defined benefit plan provides for superannuation allowances which are based on employees' years of service and their highest five years' earnings. The plan requires contributions from both employees and the Board. The latest actuarial valuation of the plan as at December 31, 1989 reported an unfunded liability of $13,678,000, consisting of the actuarial present value of accrued benefits in the amount of $26,065,000 less the value of superannuation fund assets of $12,387,000.

The Board and Commission are providing for the unfunded liability by accruing as an expense an amount which is in excess of that which has been funded. The accrual as at March 31, 1992 was determined as follows:

(Thousands of Dollars)

	1992	**1991**
Pension Expense:		
Current service	$ 135	$ 135
Amortization	1,806	1,792
Total expense	1,941	1,927
Less: amounts funded	1,671	1,655
Excess of expense for the year	270	272
Accrual at beginning of year	6,182	5,910
Accrual at end of year	$6,452	$6,182

6. Deposits in Consolidated Fund

Deposits in Consolidated Fund consist of amounts advanced to the Consolidated Fund of the Province pursuant to Section 175(5) of The Alcohol Control Act. These amounts, which are non-interest bearing, are deposited to the credit of the Board in the Consolidated Fund until Treasury Board directs that they be transferred to the Province pursuant to Section 175(1).

Deposits in Consolidated Fund at March 31 comprised the following:

(Thousands of Dollars)

	1992	**1991**
Balance at beginning of year	$70,000	$130,600
Deposits during the year pursuant to Section 175(5)	106,600	124,400
Payments to Minister of Finance pursuant to Section 175(1)	(65,000)	(185,000)
Balance at end of year	$111,600	$ 70,000

7. Sales

Sales comprise the following:

	(Thousands of Dollars)	
	1992	**1991**
Wines and Spirits		
— In stores:		
— To licensees	$ 16,039	$ 19,095
— To public	105,455	106,862
	121,494	125,957
— To franchises:		
— To licensees	7,914	5,860
— To public	21,836	30,133
	29,750	35,993
	151,244	161,950
Beer		
— To licensees	87,920	86,074
— In stores	37,253	41,202
— To franchises	2,290	2,259
	127,463	129,535
Total sales	$278,707	$291,485

8. Enforcement Expenses

Treasury Board authorizes the Board to pay certain amounts in each fiscal year relative to the enforcement of The Alcohol Control Act. During the year ended March 31, the following enforcement expenses were paid:

	(Thousands of Dollars)	
	1992	**1991**
Department of Urban Affairs	$1,000	$1,000
Department of Justice	2,315	2,341
	$3,315	$3,341

9. Related Parties

Included in these financial statements are expenses resulting from routine operating transactions conducted at prevailing market prices with various Saskatchewan crown controlled departments, agencies and corporations with which the Board is related. Account balances resulting from these transactions are included in the balance sheet and are settled on normal trade terms. Other amounts due to or from related parties and the terms of settlement are described separately in the financial statements.

10. Net Change in Non-Cash Working Capital Items

	(Thousands of Dollars)	
	1992	**1991**
Decrease (increase) in accounts receivable	$ 680	$ (690)
Decrease (increase) in prepaid expenses	14	(7)
Decrease in inventories	748	1,305
(Decrease) increase in accounts payable	(2,168)	1,992
	$ (726)	$2,600

11. Contingencies

Certain former employees have initiated lawsuits against the Board for wrongful dismissal. In addition, other former emloyees have indicated that they may possibly commence similar actions. The full amount of these potential claims has not been provided for in these financial statements. In the event that any loss is incurred by the Board, such loss will be accounted for as a prior period adjustment.

Schedule 1 — Combined Schedule of Operating Expenses for the Year Ended March 31

(Thousands of Dollars)

	1992	1991
Audit fees	$ 53	$ 101
Bank service charges	151	150
Breakages	113	116
Building operation	359	297
Communications	380	417
Customer service programs	44	85
Data processing	291	360
Depreciation on buildings	550	545
Enforcement expense (Note 8)	3,315	3,341
Equipment maintenance and depreciation	703	901
Grants in lieu of taxes	973	935
Insurance	69	73
Pension	2,260	2,231
Rent and utilities	2,337	2,325
Salaries, wages and fringe benefits	14,762	14,284
Stationery and supplies	518	621
Sundry	679	674
Travel and vehicle	412	400
	$27,969	$27,856

Schedule 2 — Combined Schedule of Other Income for the Year Ended March 31

(Thousands of Dollars)

	1992	**1991**
Interest	$2,488	$3,327
License and surcharge	—	22
License and other fees	513	524
Permit	589	588
Sundry	1,130	1,207
	$4,720	$5,668

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the balance sheet of the Saskatchewan Prescription Drug Fund as at March 31, 1992 and the statement of revenue and expenditure for the year then ended. These financial statements are the responsibility of the Fund's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Fund as at March 31, 1992 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

W.K. Strelioff

Regina, Saskatchewan
May 22, 1992

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

SASKATCHEWAN PRESCRIPTION DRUG FUND

BALANCE SHEET

Year Ended March 31

	1992	1991
ASSETS		
Cash	$2,737,224	$1,178,064
Accounts receivable	171,370	253,520
Total Assets	$2,908,594	$1,431,584
LIABILITIES AND FUND BALANCE		
Accounts payable	$1,751,220	$ 946,640
Due to the Consolidated Fund	1,157,374	484,944
	2,908,594	1,431,584
Fund balance (Statement 2)	---	---
Total Liabilities and Fund Balance	$2,908,594	$1,431,584

(See accompanying notes to the financial statements)

Statement 2

SASKATCHEWAN PRESCRIPTION DRUG FUND

STATEMENT OF REVENUE AND EXPENDITURE

Year Ended March 31

	1992	1991
REVENUE:		
Consolidated Fund Appropriation (Note 3)	$91,291,901	$89,670,690
Other	27,468	600
	91,319,369	89,671,290
EXPENDITURE:		
Payments to Pharmacies	90,925,528	89,394,927
Payments to Families	393,841	276,363
	91,319,369	89,671,290
Excess of revenue over expenditure	---	---
Fund balance, beginning of year	---	---
Fund balance, end of year (Statement 1)	$ ---	$ ---

(See accompanying notes to the financial statements)

SASKATCHEWAN PRESCRIPTION DRUG FUND

NOTES TO THE FINANCIAL STATEMENTS

March 31, 1992

1. Authority

The Saskatchewan Prescription Drug Fund was established under the authority of Subsection 8(1) of The Prescription Drugs Act, effective April 1, 1975. It is used to account for a program established under that Act to provide assistance to residents of Saskatchewan in purchasing drugs they require for preventative, diagnostic or therapeutic purposes.

2. Accounting Change

Effective April 1, 1991, the Fund changed its basis of accounting from the modified cash basis to the accrual basis in order to comply with generally accepted accounting principles. This change has been applied retroactively in these financial statements. The effect is to increase the 1992 payments to pharmacies by $15,863 (1991 - $5,522), increase payments to families by $3,221 (1991 - $12,673), and decrease grant revenue by $73,192 (1991 - $922). Excess of revenue over expenditure (fund balance) has been decreased by corresponding amounts of $92,276 (1991 - $19,118) and fund balance April 1, 1990 has been decreased by $49,817. A balance sheet has also been prepared because of the change to the accrued basis of accounting.

3. Significant Accounting Policies

These financial statements have been prepared on the accrual basis and include the following significant accounting policy.

Consolidated Fund Appropriation

Pursuant to The Prescription Drugs Act, monies appropriated by the Legislature for the purpose of the Act are credited to the Fund. Amounts received from the appropriation in excess of operating expenditures of the year are returned to the Consolidated Fund of the Province of Saskatchewan at the end of the year, reducing the reported amount of the appropriation.

4. Related Party Transactions

In accordance with established government policy, the Fund has not been charged with certain costs including occupancy, office services and personnel administration. These costs have been absorbed by various departmental appropriations. In addition, the Finance and Administration Branch of the Department of Health is responsible for all remaining administration costs of the Fund. No provision for these costs is reflected in these financial statements.

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the balance sheet of The Saskatchewan Research Council as at March 31, 1992 and the statements of operations and changes in financial position for the year then ended. These financial statements are the responsibility of the Council's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Council as at March 31, 1992 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

W.K. Strelioff

Regina, Saskatchewan
May 4, 1992

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

THE SASKATCHEWAN RESEARCH COUNCIL
BALANCE SHEET
As At March 31

	1992	1991
ASSETS		
Current assets:		
Accounts receivable	$2,786,078	$2,384,688
Prepaid expenses	233,296	310,618
	3,019,374	2,695,306
Deferred charges (Note 4)	661,500	563,500
Fixed assets (Note 6)	2,997,796	3,100,473
	$6,678,670	$6,359,279
LIABILITIES AND RETAINED EARNINGS		
Current liabilities:		
Bank indebtedness (Note 5)	$4,748,249	$3,839,768
Accounts payable	544,541	481,627
Deferred revenue	198,669	542,681
Vacation and benefits payable	209,484	193,728
Retroactive salaries payable	—	70,000
	5,700,943	5,127,804
Non-current liabilities:		
Sick leave benefits payable	401,000	375,694
Deferred revenue	50,463	100,910
	6,152,406	5,604,408
Retained earnings (Statement 2)	526,264	754,871
	$6,678,670	$6,359,279

(See accompanying notes to the financial statements)

Statement 2

THE SASKATCHEWAN RESEARCH COUNCIL
STATEMENT OF OPERATIONS
Year Ended March 31

	1992	1991
Revenue:		
Contracts	$11,570,226	$10,388,661
Grants from Consolidated Fund		
- Operating	4,561,700	5,256,300
- Saskatchewan Property Management Corporation	3,175,300	2,127,700
	19,307,226	17,772,661
Expense:		
Salaries and benefits	9,707,338	9,619,260
Supplies and services	5,331,514	4,677,182
Depreciation	1,011,342	1,009,841
Bank interest	329,721	228,693
Accommodation charges (Note 8)	3,155,918	2,073,987
	19,535,833	17,608,963
Net (loss) income	(228,607)	163,698
Retained Earnings, beginning of year	754,871	591,173
Retained Earnings, end of year - to Statement 1	$ 526,264	$ 754,871

(See accompanying notes to the financial statements)

Statement 3

THE SASKATCHEWAN RESEARCH COUNCIL
STATEMENT OF CHANGES IN FINANCIAL POSITION
Year Ended March 31

	1992	1991
Cash provided by (used in):		
Operating Activities:		
Net (loss) income	$ (228,607)	$ 163,698
Add (deduct) items not affecting cash:		
Depreciation	1,011,342	1,009,841
Loss on disposal of fixed assets	25,450	13,199
Increase in deferred charges	(98,000)	(141,500)
Increase in sick leave benefits payable	25,306	30,163
	735,491	1,075,401
Net change in non-cash working capital balances related to operations (Note 7)	(659,410)	(117,243)
Decrease in non-current deferred revenue	(50,447)	(69,404)
Cash provided by (used in) operating activities	25,634	888,754
Investment Activities:		
Purchase of fixed assets	(1,012,922)	(878,844)
Proceeds from sale of fixed assets	78,807	---
Cash used in investment activities	(934,115)	(878,844)
(Decrease) increase in cash position	(908,481)	9,910
Bank indebtedness, beginning of year	(3,839,768)	(3,849,678)
Bank indebtedness, end of year	$(4,748,249)	$(3,839,768)

(See accompanying notes to the financial statements)

THE SASKATCHEWAN RESEARCH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1992

1. Status of The Saskatchewan Research Council

The Saskatchewan Research Council was established pursuant to Section 3 of The Research Council Act for the purpose of research and investigation in the fields of the physical sciences, pure and applied, as they affect the economy of the Province of Saskatchewan. The Council is a body corporate which receives monies appropriated by the Legislature for these purposes. It is also empowered to conduct research under contract for others and to receive financial assistance pursuant to agreements with other similar agencies.

2. Summary of Accounting Policies

The financial statements are prepared in accordance with generally accepted accounting principles. The following accounting principles are considered to be significant:

a) Accrual Basis

The financial statements are prepared on the accrual basis of accounting.

b) Revenue Recognition

Revenue from the majority of contract work is recognized on the percentage-of-completion method which recognizes revenue as a contract progresses. Unbilled revenues are accrued to the year end for these contracts, while pre-billed revenues received are classified as deferred revenue.

c) Fixed Assets

The assets of the Council are initially recorded at cost, including labour, material and overhead for self-constructed assets.

Depreciation is provided over the estimated useful lives of the assets on the following basis:

i) Sum-of-the-years'-digits method	
Buildings	20 years
Leasehold improvements	5 years
Equipment	10 years
ii) Declining balance method	
Automotive	33 1/3%

d) Accrued Vacation Credits

The costs associated with vacation credits are recognized when the vacation entitlements are earned. The value of credits plus associated employee benefit costs earned to the year end but not taken are reflected as a liability.

e) Sick Leave Benefits

The Council allows unused sick leave credits to accumulate over the term of employment for each employee and pays out 10% of the unused accumulated sick leave based on the wage rate in effect at the time of termination of employment. The costs associated with these sick leave benefits are recognized when benefits are earned and accumulated by employees at a rate of 10% of the unused accumulated value of credits earned.

3. Pension Plan

The Council maintains a pension plan for its employees. Until December 31, 1990, it was a defined benefit plan. Effective January 1, 1991, the plan was changed to a defined contribution plan. The changes do not affect existing pensioners who will continue to receive benefits granted. The latest actuarial valuation was completed as at January 1, 1991 and was then extrapolated to January 1, 1992. The pension plan has been valued using administrator's best estimates. The financial position of the plan as at January 1 is as follows:

	1992	1991
Plan assets at market value	$15,208,990	$15,304,589
Accrued plan benefits		
Defined contribution	11,120,187	11,303,652
Defined benefit	3,220,000	3,196,545
Surplus	$ 868,803	$ 804,392

4. Deferred Charge

The deferred charge on the balance sheet is the difference between the funding contributions to the Pension Plan and the cumulative amounts expensed in these financial statements.

5. Bank Indebtedness

The Saskatchewan Research Council was authorized to establish a line of credit not to exceed $5,[illegible]000. There is an assignment of the accounts receivable as collateral for bank indebtedness.

6. Fixed Assets

	1992			1991
	Cost	Accumulated Depreciation	Net Book Value	Net Book Value
Buildings	$ 710,636	$ 602,448	$ 108,188	$ 133,816
Leaseholds	819,289	703,955	115,334	8,726
Equipment	10,565,600	7,803,966	2,761,634	2,944,471
Automotive	204,620	202,980	1,640	2,460
Land	11,000	—	11,000	11,000
	$12,311,145	$9,313,349	$2,997,796	$3,100,473

7. Statement of Changes in Financial Position

The net change in non-cash working capital balances related to operations is comprised of the following:

	1992	1991
(Increase) decrease in accounts receivable	$ (401,390)	$ 192,497
Decrease (increase) in prepaid expenses	77,322	(204,256)
Increase (decrease) in accounts payable	62,914	(56,721)
(Decrease) increase in deferred revenue	(344,012)	(71,828)
Increase in vacation and benefits payable	15,756	23,065
Decrease in retroactive salaries payable	(70,000)	—
	$ (659,410)	$ (117,243)

8. Related Party Transactions

Related parties to the Council are Saskatchewan's Crown-controlled departments, agencies and corporations. Transactions with these parties are recorded at normal market prices except for the following.

During the year, the Council paid $3.2 million (1991 - $2.1 million) to the Saskatchewan Property Management Corporation for accommodation charges on buildings.

9. Comparative Figures

Certain 1991 figures have been reclassified to conform with the current year's presentation.

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the balance sheet of the Saskatchewan Student Aid Fund as at March 31, 1992 and the statements of revenue, expenditure and accumulated deficit and changes in financial position for the year then ended. These financial statements are the responsibility of the Fund's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Fund as at March 31, 1992 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

W.K. Strelioff

Regina, Saskatchewan
July 29, 1992

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

SASKATCHEWAN STUDENT AID FUND
BALANCE SHEET
As at March 31

	1992	1991
ASSETS		
Cash	$ 55,105,586	$ 44,834,529
Accrued interest	661,571	625,978
Due from Consolidated Fund	---	890,000
Reimbursements and other receivables	17,625	19,066
Loans receivable (Note 3)	56,692,053	43,475,169
Investment in bonds (market value 1992 - $2,019,450; 1991 - $1,969,000)	2,080,000	2,080,000
	$114,556,835	$ 91,924,742
LIABILITIES, FUND BALANCES AND ACCUMULATED DEFICIT		
Liabilities:		
Consolidated Fund Loan (Note 4)	$146,141,073	$126,973,275
Accrued interest payable (Note 4)	3,516,295	3,390,528
Other payables	31,778	648,482
	149,689,146	131,012,285
Fund Balances:		
Restricted contribution for loans from legislative appropriations	656,500	656,500
Queen Elizabeth II Scholarship Fund	24,000	24,000
Fuhrmann Emergency Loan Fund	12,000	12,000
Peter D. Stewart Scholarship	300	300
	692,800	692,800
Accumulated Deficit (Statement 2)	(35,825,111)	(39,780,343)
	$114,556,835	$ 91,924,742

(See accompanying notes to the financial statements)

Statement 2

SASKATCHEWAN STUDENT AID FUND
STATEMENT OF REVENUE, EXPENDITURE AND ACCUMULATED DEFICIT
Year Ended March 31

	1992	1991
Revenue:		
Payments from Consolidated Fund	$ 32,257,000	$ 45,890,000
Interest on investments	3,346,747	2,486,477
Interest on student loans	3,510,431	2,385,814
Bursary repayments	73,397	113,695
Federal reimbursements - second language program	511,661	516,044
	39,699,236	51,392,030
Expenditure:		
Interest on Consolidated Fund Loan	13,840,356	11,845,749
Loan forgiveness grants	10,102,575	13,867,450
Change in valuation allowance	7,993,397	4,622,163
Special Incentive Loan remissions	3,027,715	8,902,623
Bursaries and scholarships (Schedule 1)	779,961	7,802,790
Interest write-down grants	—	209,773
	35,744,004	47,250,548
Excess revenue over expenditure for the year	3,955,232	4,141,482
Accumulated deficit, as previously stated	—	(39,306,100)
Retroactive adjustment (Note 6)	—	(4,615,725)
Accumulated deficit, beginning of year	(39,780,343)	(43,921,825)
Accumulated deficit, end of year - to Statement 1	$ (35,825,111)	$ (39,780,343)

(See accompanying notes to the financial statements)

Statement 3

SASKATCHEWAN STUDENT AID FUND
STATEMENT OF CHANGES IN FINANCIAL POSITION
For the Year Ended March 31

	1992	1991
Cash provided by (used in) operating activities		
Excess of revenue over expenditure	$ 3,955,232	$ 4,141,482
Change in non-cash working capital items:		
Increase in accounts receivable	(12,361,036)	(4,853,716)
Increase (decrease) in accounts payable	(490,937)	439,379
Cash used in operating activities	(8,896,741)	(272,855)
Cash provided by (used in) financing activities		
Consolidated fund loan proceeds	41,000,000	44,807,668
Consolidated fund loan repayments	(21,832,202)	(25,576,748)
Cash provided by investing activities		
Proceeds from investments maturing	---	25,000
Net increase in cash position during the year	10,271,057	18,983,065
Cash, beginning of year	44,834,529	25,851,464
Cash, end of year	$ 55,105,586	$ 44,834,529

(See accompanying notes to the financial statements)

SASKATCHEWAN STUDENT AID FUND
NOTES TO THE FINANCIAL STATEMENTS
March 31, 1992

1. Significant Accounting Policies

The financial statements are prepared in accordance with generally accepted accounting principles. The following accounting policies are considered significant.

(a) Accrual Basis

The financial statements are prepared on the accrual basis of accounting.

(b) Loan Awards

Under the terms of the Saskatchewan Student Loan Program, student loans are provided to qualifying individuals. These loans are made at interest rates prescribed by the Minister of Education and are interest free until repayment is required. The value of loans receivable is reduced to reflect the benefit given to students for the interest-free period of the loan.

Interest write-down grants are provided to borrowers who received loans for studies commencing between May 1, 1986 and July 31, 1989. The amount of each grant is equivalent to the difference between what the interest cost would have been on loans:

i) at the rate of 6%, over the term of repayment to a maximum of 36 months, (terms of repayment vary from 36 months to 114 months depending on the principal balance of the loan), and

ii) the interest rate prescribed by the Minister for the same term as above.

In addition to the interest write-downs described above, students are also provided the same interest write-down grants on loans issued under the Canada Student Loan Program.

Special Incentive Loan remissions and/or loan forgiveness are granted to all students who meet the obligations specified by the Student Aid Fund Guidelines.

The estimated cost of student benefits is expensed and netted against the outstanding loans receivable.

When the value of grants exceeds the students' loan balance, the excess is applied to their Canada Student Loan.

(c) Loan Repayments

Loans receivable become repayable after a six-month period following discontinuance of studies or graduation. Payments on loans are first applied to interest, then to outstanding loan principal.

Simple interest is charged on loans following the interest-free period.

(d) Other Assistance

Bursaries and scholarships awarded are subject to the condition that students must be in full-time attendance on the date the awards are issued and, in certain instances, there is a service commitment required by the recipient. When the conditions are not met by the student, all or a portion of the bursary or scholarship is recoverable from the student. Bursaries and scholarships (awarded by the Department of Education), when deemed recoverable, are recorded as receivables of the Fund.

(e) Investments

All investments are carried at cost. Premiums and discounts on the purchase of long-term securities are amortized over the term of the security.

2. Authority

The Saskatchewan Student Aid Fund operates under the authority of The Student Assistance and Student Aid Fund Act, 1985. It is administered by the Department of Education.

3. Loans Receivable

	1992	1991
Loans outstanding, beginning of year	$ 87,456,282	$ 74,586,674
Add: New loans during the year (See Note 4)	38,422,910	37,150,884
Cash grants to students	1,398,804	2,849,308
Interest earned on loan balances	3,509,281	2,385,255
Deduct amounts authorized to reduce loan balances:		
Interest write-down grants	(1,938,792)	(3,882,589)
Loan forgiveness grants	(9,788,040)	(10,703,928)
Special incentive loan remissions	(5,835,096)	(7,515,443)
Loan repayments received	(8,525,017)	(7,168,855)
Loans written off	—	(245,024)
	104,700,332	87,456,282
Less amounts estimated for current year disbursements:		
Loan remissions, loan forgiveness and interest write-down grants	(20,864,632)	(24,828,825)
	83,835,700	62,627,457
Valuation adjustment due to interest free period	(4,843,647)	(4,252,288)
Allowance for uncollectible loans	(22,300,000)	(14,900,000)
Total estimate valuation allowance	(27,143,647)	(19,152,288)
Loans outstanding, end of year	$ 56,692,053	$ 43,475,169

4. Amounts Due to the Consolidated Fund

Loans are obtained from the Consolidated Fund to finance loans to students. This balance is repayable in quarterly instalments. The instalment amount is equal to the amount of student loan payments received (principal portion only) plus non-cash grants applied to student loan balances plus student loans which have been written off. The interest rate is based on the Consolidated Fund's cost of borrowing. The interest rate for the current year was 10.95% (1991 - 10.95%).

5. Related Party Transactions

In accordance with established government practice, all administrative, occupancy and loan collection costs are paid by the Consolidated Fund. Accordingly, no provision for these costs is reflected in these financial statements. Included in the Investment in Bonds is a $1,000,000 Province of Saskatchewan debenture which earns 9.5% interest and matures June 3, 2003.

6. Change in Accounting Policy

During the year, the method of valuing loans receivable was changed from the cost method to market value. This method accounts for the concessionary grant portion of the loan portfolio by reducing the loan portfolio to an amount which approximates its market value. This change has been applied retroactively and results in current year income decreasing by $591,359 (1991 - ($363,437)) and loans receivable decreasing by $4,843,647 (1991 - $4,252,288).

7. Comparative Figures

Certain 1991 balances have been reclassified to conform with current year presentation.

Schedule 1

SASKATCHEWAN STUDENT AID FUND
SCHEDULE OF BURSARIES AND SCHOLARSHIPS
Year Ended March 31

	1992	1991
Bursaries and scholarships awarded by the Department of Education:		
Second language program	$ 511,661	$ 516,044
General proficiency awards	257,300	253,000
Saskatchewan Institute scholarships	---	245,915
Queen Elizabeth II scholarship	10,000	---
Don Simmons Memorial award	1,000	500
	779,961	1,015,459
Bursaries and scholarships awarded by other agencies:		
University of Saskatchewan	---	5,744,885
University of Regina	---	1,042,446
	---	6,787,331
	$ 779,961	$ 7,802,790

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the balance sheet of the Tripartite Beef Administration Board as at March 31, 1992 and the statements of revenue, expenditure and surplus and changes in financial position, for the year then ended. These financial statements are the responsibility of the Board's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Board as at March 31, 1992 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles disclosed in Note 1 to the financial statements.

W.K. Strelioff

Regina, Saskatchewan
April 30, 1992

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

TRIPARTITE BEEF ADMINISTRATION BOARD
BALANCE SHEET
As at March 31

	1992	1991
ASSETS		
Current assets:		
Cash	$ 339,606	$ 754,743
Accounts receivable:		
- Due from Saskatchewan Agriculture and Food	---	113,303
- Due from (to) Saskatchewan Beef Stabilization Board	113,452	(474,631)
- Accrued interest	18,979	12,385
- Miscellaneous	11,957	17,447
Prepaid Expenses	758	---
	484,752	423,247
Fixed assets (Notes 1(b) and 4)	187,984	177,016
	$ 672,736	$ 600,263
LIABILITIES AND EQUITY		
Current liabilities:		
Accounts payable	$ 134,460	$ 60,625
Equity:		
Equity in Fixed Assets	187,984	177,016
Surplus (Statement 2)	350,292	362,622
	$ 672,736	$ 600,263

(See accompanying notes to the financial statements)

Statement 2

TRIPARTITE BEEF ADMINISTRATION BOARD
STATEMENT OF REVENUE, EXPENDITURE AND SURPLUS
For the Year Ended March 31

	1992	Seven Months Ended 1991
Revenue:		
Department of Agriculture and Food - administration grant (Note 3)	$ 997,062	$1,164,494
Interest	121,992	82,847
	1,119,054	1,247,341
Expenditure:		
Salaries and employee benefits	907,527	462,512
Office supplies	81,665	76,952
Communications	39,176	26,524
Legal	27,567	5,735
Compliance per diem and travel	20,032	9,546
Advertising and promotion	11,059	3,999
Capital expenditures	10,968	181,886
Staff development and subscriptions	8,247	6,238
Travel and sustenance	7,698	4,643
Computer services	7,508	76,366
Delivery	3,500	2,214
Directors' honoraria and travel	2,780	5,270
Repairs and maintenance	1,743	6,011
Insurance	1,673	1,732
Consultant Fees	200	---
Miscellaneous	41	83
Computer maintenance	---	11,841
Relocation expense	---	3,167
	1,131,384	884,719
Excess of (expenditure over revenue) revenue over expenditure	(12,330)	362,622
Surplus, beginning of year (Note 3)	362,622	---
Surplus, end of year	$ 350,292	$ 362,622

(See accompanying notes to the financial statements)

Statement 3

TRIPARTITE BEEF ADMINISTRATION BOARD
STATEMENT OF CHANGES IN FINANCIAL POSITION
For the Year Ended March 31

	1992	Seven Months Ended 1991
Cash provided by (used in) operating activities:		
Excess of (expenditure over revenue) revenue over expenditure	$ (12,330)	$ 362,622
Changes in non-cash working capital items:		
(Increase) decrease in accounts receivable	(475,884)	331,496
Increase in prepaid expenses	(758)	---
Increase in accounts payable	73,835	60,625
	(415,137)	754,743
Cash position, beginning of year	754,743	---
Cash position, end of year	$ 339,606	$ 754,743

(See accompanying notes to the financial statements)

TRIPARTITE BEEF ADMINISTRATION BOARD
NOTES TO THE FINANCIAL STATEMENTS
March 31, 1992

1. Significant Accounting Policies

These financial statements have been prepared in accordance with accounting policies that are considered appropriate for organizations of this type. The significant accounting policies are as follows:

a) Accrual Accounting

The financial statements are prepared on the accrual basis of accounting.

b) Fixed Assets

Equipment, leasehold improvements, computer software, computer software development costs and computer hardware are expensed in the year they are acquired. Fixed assets and equity in fixed assets are recorded on the balance sheet at cost and no depreciation is recorded; maintenance and repairs are charged against operations as incurred.

c) Tripartite Stabilization Trust Fund

The Tripartite Stabilization Trust Fund was established to collect premiums from producers and forward the funds to the Federal Farm Financial Program Directorate. Premium receivables are recorded on the date they become payable to the Board.

2. Incorporation

The Tripartite Beef Administration Board was established under the provisions of *The Farm Financial Stability Act* to administer the National Tripartite Honey and Beef Stabilization Programs as of September 1, 1990. The National Tripartite Honey and Beef Stabilization Programs were formerly administered by The Saskatchewan Beef Stabilization Board.

3. Prior Period Adjustment

The financial statements for the seven months ended March 31, 1991 have been restated due to an error in recording administration grant revenue from the Department of Agriculture and Food. The statement of Revenue, Expenditure and Surplus has been restated for 1991 to increase both the administration grant and the excess of revenue over expenditure by $362,622. The balance sheet as at March 31, 1991 has been restated to eliminate deferred revenue of $362,622 and to record surplus of $362,622.

4. Fixed Assets and Equity in Fixed Assets

The additions and disposals are as follows:

	1992			1991
	Additions	Disposals	Equity	Equity
Office equipment	$ ---	$ ---	$ 33,502	$ 33,502
Leasehold improvements	---	---	12,557	12,557
Computer hardware	3,625	---	101,721	98,096
Computer software	7,343	---	40,204	32,861
	$ 10,968	$ ---	$187,984	$177,016

5. Tripartite Stabilization Trust Fund Premiums

The funds collected and submitted to the Federal Farm Financial Program Directorate are:

	1992				1991
	Honey	Feeder/ Slaughter	Cow/Calf	Total	Total
Beginning cash balance	$ 21,450	$1,164,209	$ 71,236	$1,256,895	$ ---
Receipts	172,587	1,742,733	817,729	2,733,049	2,149,932
Disbursements	(123,009)	(2,771,753)	(802,405)	(3,697,167)	(702,031)
Others	(573)	(17,710)	(835)	(19,118)	(191,006)
Ending cash balance	$ 70,455	$ 117,479	$ 85,725	$ 273,659	$1,256,895

The assets and liabilities held for the Federal Farm Financial Program Directorate are:

	1992	1991
Trust Fund Assets		
Cash	$ 273,659	$1,256,895
Accounts receivable		
- Producers (net of allowance)	49,923	254,560
	$ 323,582	$1,511,455
Trust Fund Liabilities		
Federal Farm Financial Program Directorate	$ 288,405	$1,055,229
Due to Saskatchewan Agriculture and Food	35,177	444,459
Other	---	11,767
	$ 323,582	$1,511,455

6. Related Party Transactions

a) Included in these financial statements are income and expense amounts resulting from routine operating transactions conducted at prevailing market prices with various Saskatchewan-controlled departments, agencies and corporations with which the Board is related.

Account balances resulting from these transactions are included on the balance sheet and are settled on normal trade terms.

b) Costs borne by other agencies

The Board has not been charged with certain occupancy costs and no provision for these costs is shown in the financial statements.

7. Contingency

The Tripartite Beef Administration Board has been named as a defendant in a law suit. The outcome of this law suit is not determinable at this time. Any payment arising from this law suit will be a charge on operations of the Board in the year in which it is settled.

8. Comparative Figures

Certain 1991 balances have been reclassified to conform with the current year's presentation.

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audited the balance sheet of the Victims' Fund as at March 31, 1992 and the statement of revenue, expenditure and fund balance for the year ended March 31, 1992. These financial statements are the responsibility of the Fund's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Fund as at March 31, 1992 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

W.K. Strelioff

Regina, Saskatchewan
July 10, 1992

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

DEPARTMENT OF JUSTICE

VICTIMS' FUND

BALANCE SHEET

As at March 31

ASSETS

	1992	1991
Due from the Consolidated Fund (Note 3)	$4,521,205	$2,655,340

FUND BALANCE

	1992	1991
Fund Balance (Statement 2)	$4,521,205	$2,655,340

(See accompanying notes to the financial statements)

Statement 2

DEPARTMENT OF JUSTICE

VICTIMS' FUND

STATEMENT OF REVENUE, EXPENDITURE AND FUND BALANCE

For the Year Ended March 31

	1992	1991
Revenue:		
Surcharge revenue	$1,848,228	$2,071,732
Interest	273,076	178,960
Total revenue	2,121,304	2,250,692
Expenditure:		
Criminal Injuries Compensation Board administration	139,637	128,127
Grants to Saskatoon Community Mediation Services	64,900	64,900
North Battleford Diversion Program	7,000	---
Systems development and maintenance	27,793	83,986
Other	16,109	6,298
Total expenditures	255,439	283,311
Excess of revenue over expenditure	1,865,865	1,967,381
Fund balance, beginning of the year	2,655,340	687,959
Fund balance, end of year (Statement 1)	$4,521,205	$2,655,340

(See accompanying notes to the financial statements)

DEPARTMENT OF JUSTICE

VICTIMS' FUND

NOTES TO THE FINANCIAL STATEMENTS

March 31, 1992

1. Basis of Accounting

These financial statements were prepared in accordance with generally accepted accounting principles.

2. Authority

The Victims' Fund was established under the authority of The Victims of Crime Act which was proclaimed in force August 1, 1989. The Fund receives all provincial and federal fine surcharges assessed under The Victims of Crime Act and under the Criminal Code. The Victims of Crime Regulations permit expenditures from the fund for surcharge administration, restitution, victim services co-ordination, and victim-offender mediation.

3. Due from the Consolidated Fund

This amount represents funds deposited to the credit of the Victims' Fund in the Consolidated Fund pursuant to Section 16 of The Financial Administration Act.

4. Administrative Services

The Fund has not been charged with administrative costs except for the administration of the Criminal Injuries Compensation Board and systems development and maintenance costs. All other costs are borne by Saskatchewan Justice.

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have examined the balance sheet of the Water Appeal Board as at March 31, 1992 and the statement of revenue, expenditure and accumulated surplus and equity in fixed assets for the year then ended. These financial statements are the responsibility of the Board's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Board as at March 31, 1992 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles disclosed in note 1 to the financial statements.

W.K. Strelioff

Regina, Saskatchewan
May 25, 1992

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

WATER APPEAL BOARD

BALANCE SHEET

As at March 31

ASSETS

	1992	1991
Cash	$ 33,123	$ 30,038
Accrued interest	188	286
Prepaid expenses	39	161
Due from Trust Fund	1,700	---
Office equipment	4,512	4,512
	$ 39,562	$ 34,997

LIABILITIES & EQUITY

	1992	1991
Liabilities:		
Accounts payable	$ 268	$ 984
Due to Trust Fund	---	400
Equity:		
Accumulated surplus (Statement 2)	34,782	29,101
Fixed assets (Statement 3)	4,512	4,512
	$ 39,562	$ 34,997

TRUST FUND

ASSETS

	1992	1991
Cash	$ 3,200	$ 2,200
Due from Operations	---	400
	$ 3,200	$ 2,600

LIABILITIES

	1992	1991
Appellant fees	$ 1,500	$ 2,600
Due to Operations	1,700	---
	$ 3,200	$ 2,600

(See accompanying notes)

Statement 2

WATER APPEAL BOARD

STATEMENT OF REVENUE, EXPENDITURE AND ACCUMULATED SURPLUS

For the Year Ended March 31

	1992	1991
Revenue:		
Grant - Department of Environment and Public Safety	$ 64,000	$ 54,495
Appellant fees	1,700	800
Investment income	1,481	4,313
Miscellaneous revenue	1,167	582
Total Revenue	68,348	60,190
Expenditure:		
Honoraria	16,392	26,588
Travel and sustenance	16,385	25,703
Legal	8,598	5,288
Secretarial services	7,619	9,349
Telephone	5,227	3,621
Miscellaneous	3,826	6,013
Office (including postage, photocopying, supplies and equipment)	2,896	1,856
Office rental	1,724	1,776
Total Expenditures	62,667	80,194
Excess of expenditure over revenue	5,681	(20,004)
Accumulated surplus, beginning of year	29,101	49,105
Accumulated surplus, end of year (Statement 1)	$ 34,782	$ 29,101

(See accompanying notes)

Statement 3

WATER APPEAL BOARD

STATEMENT OF EQUITY IN FIXED ASSETS

For the Year Ended March 31

	1992	1991
Equity in fixed assets:		
Balance, beginning of year	$ 4,512	$ 4,512
Fixed asset additions:		
Purchases in the year	---	---
Equity in fixed assets, end of year (Statement 1)	$ 4,512	$ 4,512

(See accompanying notes)

WATER APPEAL BOARD

NOTES TO THE FINANCIAL STATEMENTS

March 31, 1992

1. Accounting Policies

a) Grants - Department of Environment and Public Safety

Under the authority of section 7 of The Water Appeal Board Act, the board receives grants out of moneys appropriated by the Legislature for the payment of the administrative costs of the Board.

Grants received from the Consolidated Fund are recorded as revenue when received.

b) Appellant Fees

Appellant fees are held in a trust account until the appeal has been heard and the decision rendered. Once the decision has been rendered by the Appeal Board, then the appellant fee is dealt with in one of two manners:

i) The fee is returned to the appellant if he/she has been successful in his/her appeal.

ii) The fee is retained by the Board and recorded as income if the appellant is not successful in his/her appeal.

c) Fixed Assets

The Board records fixed asset purchases as expenditures in the year of purchase. On disposal proceeds received are recorded as revenue in the year of disposal. The Board discloses the cumulative cost of fixed assets as "Office Equipment" on the balance sheet with a corresponding entry to "Equity-Fixed Assets".

2. Establishment of Board

The Water Appeal Board was established under The Water Appeal Board Act and became law upon the proclamation of The Water Corporation Act on May 25, 1984. The Water Appeal Board Act came into force on July 1, 1984.

The purpose of the Board is to hear and determine appeals made to it pursuant to The Water Corporation Act.

AUDITOR'S REPORT

To the Members of the Legislative Assembly
of Saskatchewan

I have audite[illegible] balance sheet of the Saskatchewan Western Develc[illegible] Museums as at March 31, 1992 and the statement of revenue, expenditure and changes in fund balances for the year then ended. These financial statements are the responsibility of the Board's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Museums as at March 31, 1992 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles disclosed in Note 2 to the financial statements.

W.K. Strelioff

Regina, Saskatchewan
May 8, 1992

W. K. Strelioff, C.A.
Provincial Auditor

Statement 1

SASKATCHEWAN WESTERN DEVELOPMENT MUSEUMS

BALANCE SHEET

AS AT MARCH 31

ASSETS

	1992	1991
Current:		
Cash and short term investments	$ 191,380	$ 176,824
Accounts receivable	99,939	33,230
Accrued interest	13,244	39,185
Inventory	145,227	174,440
Prepaid expenses	2,423	4,605
Total current assets	452,213	428,284
Restricted cash and investments (Note 3)	1,091,714	1,091,670
Fixed assets - cost (Notes 2 and 5)	10,153,639	9,815,207
	$11,697,566	$11,335,161

LIABILITIES AND EQUITY

	1992	1991
Current:		
Accounts payable and accrued liabilities	$ 100,631	$ 95,724
Deferred grant	---	10,627
Total current liabilities	100,631	106,351
Equity:		
Fund balance, Statement 2	1,443,296	1,413,603
Fixed assets (Notes 2 and 5)	10,153,639	9,815,207
	11,596,935	11,228,810
	$11,697,566	$11,335,161

(See accompanying notes)

Statement 2

SASKATCHEWAN WESTERN DEVELOPMENT MUSEUMS

STATEMENT OF REVENUE, EXPENDITURE AND CHANGES IN FUND BALANCES

FOR THE YEAR ENDED MARCH 31

	1992 Operations	Donated Directed Funds	Artifact Fund	Capital Grant Funds	1992 Total	1991 Total
REVENUE:						
SELF-GENERATED						
Rentals, concessions and souvenir sales	$ 592,793	$ —	$ —	$ —	$ 592,793	$ 745,397
Less: cost of sales	529,840	—	—	—	529,840	637,523
Gross profit	62,953	—	—	—	62,953	107,874
Admissions	258,709	—	—	—	258,709	266,720
Donations	550	48,209	—	8,316	57,075	40,551
Interest earned	—	4,400	17,428	100,648	122,476	144,062
Other income	28,646	13,448	1,020	24,375	67,489	32,498
TOTAL SELF-GENERATED	350,858	66,057	18,448	133,339	568,702	591,705
GRANTS						
Sask Trust for Sport, Culture and Recreation	1,183,000	—	—	100,000	1,283,000	—
Saskatchewan Culture, Multiculturalism and Recreation	—	—	—	—	—	1,174,967
Saskatchewan Social Services	54,094	—	—	—	54,094	32,576
Government of Canada	33,059	—	—	14,202	47,261	31,498
Western Economic Diversification	2,222	—	—	40,014	42,236	—
Communications Canada	80,000	—	—	—	80,000	80,000
Other	11,500	—	—	—	11,500	9,000
TOTAL GRANTS	1,363,875	—	—	154,216	1,518,091	1,328,041
TOTAL REVENUE	1,714,733	66,057	18,448	287,555	2,086,793	1,919,746
EXPENDITURE:						
Salaries and benefits	1,100,558	5,247	—	—	1,105,805	1,147,828
Building maintenance & utilities	288,645	—	—	13,578	302,223	326,205
General and administrative	147,188	13,086	—	4,789	165,063	161,138
Acquisition of fixed assets	10,831	8,644	—	318,957	338,432	21,330
Promotions and publicity	87,440	—	—	—	87,440	87,662
Exhibits and collections	28,656	21,080	—	8,401	58,137	73,036
TOTAL EXPENDITURE	1,663,318	48,057	—	345,725	2,057,100	1,817,199
Excess (deficiency) of revenue over expenditure	51,415	18,000	18,448	(58,170)	29,693	102,547
Fund balance, beginning of year	14,458	57,700	159,912	1,181,533	1,413,603	1,311,056
Fund balance, end of year	$ 65,873	$ 75,700	$ 178,360	$1,123,363	$1,443,296	$1,413,603

(See accompanying notes)

SASKATCHEWAN WESTERN DEVELOPMENT MUSEUMS

NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 1992

1. Status of Board

The Western Development Museum Board was established by *The Western Development Museum Act*, Chapter W-12, R.S.S. 1977-78. The primary purpose of the Board is to procure objects of historical value and importance to the economic and cultural development of Western Canada and to collect, preserve, restore and exhibit the objects to the public. The Act also established The Western Development Museum Fund, through which all financial transactions relating to the purposes of the Act are conducted.

2. Significant Accounting Policies

These financial statements have been prepared on the accrual basis of accounting and include the following significant accounting policies:

a) Fund Accounting

The Museums follows fund accounting procedures to recognize various restrictions imposed on the use of available resources. Under these procedures revenues and their related expenses are accounted for in separate fund components in accordance with objectives specified by donors, restrictions imposed by sources outside the museums and determinations by the Board. Donated directed funds are comprised of directed monies received from private individuals or groups. The artifact fund consists of proceeds from the sale of deaccessioned artifacts that are directed by the Board towards artifact related expenditures. The practice of this restriction is recognized by museums internationally, as being consistent with donors' original intent. Capital grant funds are grants which have been received for specific projects.

For financial statement reporting purposes, restricted funds are shown separately from operating funds. The Operation component is used to account for routine operations of the Museums. The balance sheet combines the assets and liabilities.

b) Fixed Assets and Equity in Fixed Assets

The Museums record expenditures for fixed assets in the statement of revenue, expenditure and changes in fund balances.

To maintain accountability for fixed assets, they are recorded on the balance sheet as assets with a corresponding entry to equity in fixed assets. Because fixed asset purchases are included in the statement of revenue, expenditure and changes in fund balances, no provision has been made for depreciation of the fixed assets.

At the time of disposal or retirement, proceeds are recorded as revenue and the costs of assets disposed or retired are removed from the fixed asset accounts together with a corresponding amount from equity in fixed assets.

c) Inventory

Merchandise inventories are valued at the lower of cost or net realizable value.

d) Donated Materials and Services

The value of donated materials and services is not recorded.

3. Restricted Funds

Certain funds received were restricted for specific purposes and are not available for the general operating expenses of the Museums. At March 31 the following amounts remain:

	1992	1991
Received from Sask Trust for Sport, Culture and Recreation, on direction from the Minister responsible, to purchase, renovate or upgrade accommodation or enhance display development	$ 951,665	$ 951,665
Sale of artifacts, to be used to purchase artifacts	123,301	122,282
Donations for specific purposes	16,748	17,723
	$1,091,714	$1,091,670

4. Fund Balances

	Balance March 31 1991	Received/ Receivable	Interest Earned	Expended	Balance March 31 1992
Donated Directed Funds					
George Shepherd Library Fund	$ 5,912	$ 25	$ 437	$ 453	$ 5,921
Membership Fund	39,978	27,057	2,627	30,627	39,035
Restoration Projects	6,143	9,416	705	4,023	12,241
Branch Building Funds	5,667	25,159	631	12,954	18,503
	$ 57,700	$ 61,657	$ 4,400	$ 48,057	$ 75,700
Capital Grant Funds					
Snowbird Theatre & Gallery	$ ---	$ 176,467	$ ---	$ 320,571	$ (144,104)
Building Repair Fund	504,838	---	45,159	13,578	536,419
Display Fund	144,498	7,375	12,044	8,401	155,516
Endowment Fund	317,303	3,065	24,566	---	344,934
Conservation Laboratory	214,894	---	18,879	3,175	230,598
	$1,181,533	$ 186,907	$ 100,648	$ 345,725	$1,123,363
Artifact Fund	$ 159,912	$ 1,019	$ 17,429	$ ---	$ 178,360

5. Fixed Assets

	Cost Mar. 31/91	Net Additions Operations	Net Additions Special Projects	Cost Mar. 31/92
Buildings and land	$ 8,953,724	$ ---	$ ---	$ 8,953,724
Furniture & Fixtures	345,713	8,551	10,509	364,773
Snowbirds Theatre & Gallery	---	---	317,092	317,092
Automotive & Shop Equipment	515,770	2,280	---	518,050
	$ 9,815,207	$ 10,831	$ 327,601	$10,153,639

6. Leases

The museums operated by the Board are situated on leased land. The details of these leases are as follows:

Saskatoon:	50 year lease with the City of Saskatoon expiring March 31, 2021; lease payments of $1 per year.
Moose Jaw:	50 year lease with the City of Moose Jaw expiring June 30, 2025; lease payments of $1 per year.
Yorkton:	33 year lease with the City of Yorkton expiring December 31, 2019; lease payments of $1 per year.
North Battleford:	33 year lease with Saskatchewan Property Management Corporation expiring March 31, 1993; lease payments of $1 per year.

7. Related Party Transactions

Related parties to Saskatchewan Western Development Museums are Saskatchewan's Crown controlled departments, agencies and corporations. Transactions with these parties are recorded at normal market prices except as described herein.

8. Comparative Figures

Certain of the prior year's figures have been reclassified to conform with the current year's presentation.

KPMG Peat Marwick Thorne

Chartered Accountants

AUDITORS' REPORT

To the Members of the Workers' Compensation Board (Saskatchewan)

We have audited the statement of financial position of the Workers' Compensation Board (Saskatchewan) as at December 31, 1991 and the statements of operations and injury fund balance and changes in financial position for the year then ended. These financial statements are the responsibility of the board's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Workers' Compensation Board (Saskatchewan) as at December 31, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

Peat Marwick Thorne

Chartered Accountants

Regina, Canada

March 11, 1992

Workers' Compensation Board (Saskatchewan)
Statement of Financial Position

Year ended December 31, 1991 with comparative figures for 1990

	1991	1990
	(thousands of dollars)	
ASSETS		
Cash and short-term investments(note 3)	$ 36,408	65,825
Accounts receivable	6,873	6,139
Accrued interest	5,092	5,748
Investments (note 4)	392,110	345,975
Fixed assets (note 5)	32,750	15,650
	$ 473,233	439,337
Liabilities and Injury Fund Balance		
Liabilities:		
Accounts payable (note 6)	$ 16,843	16,527
Compensation payable	382,667	358,539
Annuity fund payable	21,679	18,809
	421,189	393,875
Injury fund balance (note 7)	52,044	45,462
Commitments (note 9)		
	$ 473,233	439,33

See accompanying notes to financial statements.

On behalf of the Board:

John A. McLean, Acting Chairman

George M. Bissett, Board Member

G. Leonard Larson, Board Member

Workers' Compensation Board (Saskatchewan)
Statement of Operations and Injury Fund Balance

Year ended December 31, 1991 with comparative figures for 1990

	1991	1990
	(thousands of dollars)	
Revenue:		
Assessments (note 8)	$ 103,922	97,121
Investment income	30,912	29,184
	134,834	126,305
Expenses:		
Compensation	89,130	68,808
Medical aid	16,338	15,927
Administration expense (Schedule 1)	15,728	15,183
Occupational Health & Safety	4,462	3,904
Vocational rehabilitation	1,347	1,479
Safety grants	739	718
Workers Advocate	436	377
Committee of Review	72	18
	128,252	106,414
Net income	6,582	19,891
Injury fund balance, beginning of year	45,462	25,571
Injury fund balance, end of year	$ 52,044	45,462

See accompanying notes to financial statements.

Workers' Compensation Board (Saskatchewan)
Statement of Changes in Financial Position

Year ended December 31, 1991 with comparative figures for 1990

	1991	1990
	(thousands of dollars)	
Operating activities:		
Net income	$ 6,582	19,891
Items not affecting cash:		
Depreciation	1,185	1,130
Investment amortization	19	0
Net changes in non-cash operating assets		
Accounts receivable	(734)	(300)
Accrued interest	656	306
Accounts payable	316	2,617
Compensation payable	24,128	5,071
Annuity fund payable	2,870	2,869
Cash provided by operations	35,022	31,584
Investing activities:		
Acquisition of fixed assets	(18,285)	(1,722)
Purchase of investments	(138,247)	(38,226)
Proceeds from disposal of investments	92,093	62,891
Cash provided by (applied to) investing activities	(64,439)	22,943
Increase (decrease) in cash during the year	(29,417)	54,527
Cash and short-term investments, beginning of year	65,825	11,298
Cash and short-term investments, end of year	$ 36,408	65,825

See accompanying notes to financial statements.

Workers' Compensation Board (Saskatchewan)

Notes to Financial Statements

December 31, 1991

The Workers' Compensation Board operates under the authority of The Workers' Compensation Act, 1979, Statutes of Saskatchewan (the Act).

In accordance with the provisions of the Act, the Board's general powers and purposes are to provide workers' compensation insurance to Saskatchewan workers and employers.

The Board maintains an injury fund balance representing all funds collected and expenses incurred to administer the Act.

1. Significant Accounting Policies:

Investments

(i) Short-term investments are recorded at cost which approximates market.

(ii) Bonds and debentures are recorded at cost with any discount or premium amortized on a straight-line basis over the period remaining to the maturity date of the investment.

(iii) Equities and real estate are accounted for using the fair value method. This method values equities and real estate on a five-year moving average of market values thereby allowing for a gradual movement toward current market values. Equities expressed in U.S. dollars are translated into Canadian dollars at the year-end exchange rate.

(iv) Mortgages are recorded at cost and the principal is reduced by principal repayments throughout the year.

(v) Gains or losses on the sale of investments are amortized to revenue. The amortization period for equities is five years and for bonds and debentures it is over the remaining period to maturity of the security sold.

Depreciation

Depreciation is recorded as follows:

Building	2 ½% straight-line
Office furnishings	10% straight-line
Computer systems	20% straight-line
Rehabilitation equipment	5% - 20% straight line
Rehabilitation facility	2 ½% straight-line

Depreciation on computer systems development and building in progress will begin once these projects are completed.

Assessment Revenue

At the beginning of each year, an assessment is levied on employers by applying their industry assessment rate to their estimated payrolls. The assessment levy is payable by installments within the current year. At year-end, assessment income is adjusted based on a review of the employers' actual payrolls.

Compensation payable

The calculation of this liability is annually determined by the Board's independent consulting actuary using actuarial methods and assumptions appropriate to the liability being measured. This liability represents the estimated amount required to meet future payments in respect of 1991 and prior years' injuries and the amount required to provide for future payments on established pension and extended earnings loss awards.

Annuity fund payable

The annuity fund is established to provide injured workers and dependent spouses for the loss of retirement income due to an industrial accident pursuant to section 74 and 83(5) of the Act.

2. Change in accounting policies:

During 1991 the Board changed its method of recognizing gains and losses on investment sales. Gains and losses, which had previously been recorded upon sale, are now deferred and amortized to income over the period remaining to maturity for bonds and debentures, and on a straight line basis over five years for equities and real estate. Also real estate, previously recorded at cost, is now accounted for using the fair value method as per Note 1.

These changes have not been applied retroactively. The effect of these changes is to increase revenue in 1991 by $201,731.

3. Cash and short-term investments:

	1991	1990
	(thousands of dollars)	
Cash less outstanding cheques	$(1,419)	$ 217
Government of Canada	11,304	14,713
Corporate	26,523	39,092
Long-term investments maturing within one year	-	11,803
	$36,408	$65,825

4. Investments:

	1991		1990	
	(thousands of dollars)			
	Book Value	Market Value	Book Value	Market Value
Bonds and debentures	$173,001	$182,467	$191,224	$181,934
Equities	185,676	192,878	135,497	125,661
Mortgages and real estate	33,362	33,960	19,254	19,306
Unamortized gains and losses	71	-	-	-
	$392,110	$409,305	$345,975	$326,901

Workers' Compensation Board (Saskatchewan)

Notes to Financial Statements

December 31, 1991

5. Fixed Assets:

	Cost	Accumulated Depreciation	Net Book Value 1991	Net Book Value 1990
	(thousands of dollars)			
Land	$ 162	$ -	$ 162	$ 162
Building	2,898	1,397	1,501	1,553
Office furnishings	1,120	859	261	332
Computer systems	2,907	2,380	527	1,039
Rehabilitation equipment	822	293	529	544
Rehabilitation facility	12,984	922	12,062	12,020
Computer system development	3,523	-	3,523	-
Building in progress	14,185	-	14,185	-
	$38,601	$5,851	$32,750	$15,650

6. Accounts Payable:

	1991	1990
	(thousands of dollars)	
Merit rebates	$ 8,196	$ 9,157
Assessment refunds	722	688
Employee benefits liability	1,990	1,887
Occupational Health & Safety	4,463	3,904
Worker's Advocate	436	377
Other payables	1,036	514
	$16,843	$16,527

7. Injury Fund:

In accordance with the Act, the Board maintains an Injury Fund and under its authority has established the following reserves to meet costs arising from any disaster or other circumstance the liability for which would unfairly burden employers.

	Disaster	Second Injury and Rehabilitation	General	Operating Reserve	Total
	(thousands of dollars)				
BALANCE, beginning of year	$12,463	5,675	25,833	1,491	45,462
ADD:					
Allocation of Interest Income	8,483	2,366	-	-	10,849
Net Income	-	-	-	6,582	6,582
Transfer	-	-	(4,096)	4,096	-
LESS:					
Transfer to revenue to provide assistance to particular industry codes	8,483	2,366	-	-	10,849
BALANCE, end of year	$12,463	5,675	21,737	12,169	52,044

Workers' Compensation Board (Saskatchewan)

Notes to the Financial Statements

December 31, 1991

8. **Assessments:**

	1991	1990
	(thousands of dollars)	
Assessment revenue	$109,715	$104,240
Merit rebate	(8,196)	(9,157)
Government of Canada assessment	1,558	1,540
Surcharge penalty	845	498
	$103,922	$ 97,121

9. **Commitments:**

The Board has Lease commitments over the next three years for computer processing, building rental and equipment leasing, as follows:

	(thousands of dollars)
1992	$2,202
1993	2,030
1994	1,973

As at December 31, 1991 there is a commitment of approximately $3,200,000 for the completion of the construction of an office building, and $2,300,000 for the completion of the computer system development contract.

10. **Pension Plan:**

The Board has a defined benefit plan for certain of its employees hired before October 1, 1977. The Board values these pension plan assets at market-related values whereby capital appreciation and depreciation, both realized and unrealized, is recognized over a period of four years. Experience gains and losses are amortized using the straight-line method over the expected average remaining service life of the plan participants.

According to an actuarial review done as at December 31, 1991, the value of the pension plan assets at December 31, 1991 is $14,754,114 (1990 - $13,275,940) and the estimated actuarial present value of accrued pension benefits attributed to services rendered is $12,332,860 (1990 - $11,541,434).

All other employees of the Board belong to a money purchase pension plan. Employee contributions to this plan are matched by the Board and expensed in the period made.

11. **Related party transactions:**

Included in these financial statements are expense amounts resulting from routine operating transactions conducted at prevailing market prices with various Saskatchewan Crown controlled departments, agencies and corporations with which the Board does business.

Account balances resulting from these transactions are included in the statement of financial position and are settled on normal trade terms.

Workers' Compensation Board (Saskatchewan)

Schedule 1 – Administration Expenses

Year ended December 31, 1991 with comparative figures for 1990

		1991	1990
		(thousands of dollars)	
Salaries	$	10,195	9,467
Computer processing		1,258	1,148
Employee benefits		1,224	1,674
Depreciation		1,185	1,130
Communications and postage		769	709
Printing, stationery and office supplies		636	662
Office rental		322	261
Travel and automobile expenses		304	295
Building operations		304	268
Miscellaneous		241	254
Professional services		164	180
Office machines and equipment		32	30
		16,634	16,078
Less:			
Assessment penalties		487	440
Expenses charged to Government of Canada		344	362
Adjudication fees		75	93
	$	15,728	15,183